

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

**Forest Service Handbook 6509.14 - Collection Officer Handbook
Chapter 10 - Collection Activities**

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Approved by: Robert Velasco, Chief Financial Officer

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Responsible staff: Chief Financial Officer, Financial Policy

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

Chapter 10: Revises chapter in its entirety, sets forth direction, and incorporates management information previously included in Collection Officer Desk Guide for Point-of-Sale Systems (POSS), Locations and Collection Officer Desk Guide for Non-POSS Locations.

Section 11: Revises section in its entirety.

Section 12: Revises section in its entirety.

Section 13: Changes title from “Methods of Collections” to “Methods of Deposit” and sets forth direction.

Section 14: Changes title from “Collection Officer Activities” to “Other Collection Officer Activities” and sets forth direction.

Section 15: Revises section in its entirety.

Section 16: Establishes code, caption, and sets forth section for Exhibits.

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11 - Collection Officer

This chapter provides instructions to Line Officers and their designees.

11.1 - Designating

1. All designated Collection Officers may sell interpretative materials and collect cash payments on behalf of an interpretive association, in accordance with the national agreement and local operating plans. These functions are incidental to the agency, supporting only the non-federal interpretive association.
2. Designated Collection Officers, volunteers, and Agriculture Conservation Experienced Services (ACES) program participants and contractors can perform collection duties.
3. Line Officers may require ACES program participants, volunteers, and contractors to have a bond when there is a high risk of loss. Forest Service may use appropriated funds to purchase required surety bond for volunteers and ACES program participants engaged in the sale of permits or the collection of fees. Contractors shall provide their own surety bonds, if required.
4. Even though not formally designated, some individuals, such as subunit Line Officers (district rangers) may act as undesignated/incidental Collection Officers when assisting in collecting public funds outside their normal scope of duty. They will be liable for loss of public funds in their custody, Title 31, United States Code, section 3302 (31 U.S.C. 3302). Any incidental collections must be immediately transferred to a designated Collection Officer for safekeeping and deposit.
5. Regardless of status, all designated Collection Officers shall be provided with appropriate training, section 11.3.

Designated officials may have someone else to prepare the form FS-6500-248, *Designation of Collection Officer* for signature but cannot delegate signature authority. The approving official for an Imprest Cashier is the Forest Supervisor, equivalent Lab Manager, and Washington Office Supervisor. The Approving Official for a Collection Officer without imprest fund responsibilities also includes District Rangers. Once appropriately signed, the original form is given to the Collection Officer. A copy is retained in the administrative unit's headquarters file. The form is retained for the entire time that the Collection Officer is designated to receive Governmental receipts at the unit and is subject to the record retention requirements of FSH 6209.11, chapter 40 for file code 6530. Refer to section 16 exhibit 02 for a completed form FS-6500-248.

6. Line Officer will instruct Collection Officer to either request access to the eCollections Retail System (ERS) or transfer receipts to another Collection Officer who has access to the ERS. ERS access is mandatory for Collection Officers whose designation authorizes the sale of Recreation Passes or Map Sales. Access to ERS is requested using designated United States Department of Agriculture (USDA) access request system, currently the USDA Employee Information Management System (EIMS).

11.2 - Safekeeping Facilities

Line Officers shall provide safekeeping facilities to each Collection Officer for nighttime storage of receipts and controlled property (Refer to Zero Code for definition), and for daytime storage of receipts and fee envelopes containing receipts. A locking cash box, locking money bag or locking cash register drawer is adequate for daytime use. A locking cash box, a locking money bag or similar container that is kept out of sight in a locked vehicle is adequate storage during transport from remote self-service fee stations.

The requirements for overnight storage are based on the anticipated receipts. If anticipated receipts on the night before deposit during peak collection activity is:

1. Less than \$500, the safe may be a separate locking drawer or compartment in a manual or electronic combination-locked safe or steel file cabinet or locking file cabinet if bolted to a wall. Locking cash register drawer and locking desk drawer do not meet the safekeeping requirements, nor does a locking closet where multiple employees have a key.
2. Equal to or more than \$500, the safe must be a separate lockable drawer or compartment in a changeable combination safe with a lock meeting the Underwriter Laboratory class 5 requirements.

The combination shall be changed immediately when it is compromised, thought to be compromised or is transferred to a different Collection Officer to ensure proper safeguards are in place. A combination is compromised whenever anyone other the Collection Officer has knowledge of the combination, including after necessary emergency access, section 14.11.

11.3 - Training Requirements

Line Officers are responsible for designing training programs based on the scope of collection duties to be performed. Training programs must include:

1. Forest Service Collection Officer course(s) from the USDA employee development platform, currently AgLearn.
2. Recorded courses for the ERS.

3. USDA Federal Appropriation Law from AgLearn.
4. Payment Card Industry Data Security Standards Awareness Training for plastic card sales. Refer to section 16 exhibit 01 for an internet link to this training.
5. When additional authorities for the sale of forest or mineral material product are delegated, relevant program area training requirements must be met; contact your forest Natural Resource Manager (NRM) system data manager for training.
6. When authorized to request bills for collection in the core accounting system, currently Financial Management Modernization Initiative (FMMI), refer to 16 exhibit 01 for internet links to relevant training.
7. On-the-job training with an existing Collection Officer before independent ERS use.

Refer to section 16 exhibit 01 for internet links to the on-line training.

11.4 - Files

Each Collection Officer shall maintain active documents as well as records.

1. Form FS-6500-248, *Designation of Collection Officer*. section 16 exhibit 02.
2. Form FS-6500-247, *Revocation of Collection Officer Designation*, section 16 exhibit 03.
3. Form FS-6500-75, *Collection Officer's Register*, section 16 exhibit 05.
4. Form FS-6500-275, *Cash Transfer*, section 16 exhibit 04.
5. Form FS-6500-279, *Collection Officer Audit Check List* and supporting documents,
6. Merchant copy of plastic card receipts.
7. Personal checks, cashier checks and money orders which have been scanned in the ERS. The documents must be retained in the Collection Officer record for confirmation of settlement by Department of Treasury. After the later of 14 business days or confirmation of check settlement within ERS, shred the checks.
8. Forms FS-6500-2740, *Treasury General Account (TGA)* and FS-6500-2741, *Treasury General Account OTCnet Access Request*, if applicable, section 16 exhibits 09 and 10.
9. If designated for recreation fee receipts, empty recreation fee envelopes.

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10. If designated to sell recreation passes, maps, fuelwood permits, forest product permits, applicable forms for controlled property, such as:
 - a. Form AD-107, *Report of Transfer or Other Disposition or Construction of Property*,
 - b. Form AD-112, *Report of Unserviceable, Lost, or Damaged Property*,
 - c. Form FS-6500-269, *Accountable Document Reconciliation*, section 16 exhibit 06,
11. If designated to sell fuelwood permits and forest product permits, applicable documents for each permit:
 - a. Natural Resource Manager Timber Information Manager (TIM) system-generated Collection Officer's Registers,
 - b. Copy of permits,
 - c. Copy of the transaction receipt, and
 - d. Audit reports for fuelwood and forest product permit sales.
12. If designated to sell mineral material contracts/permits, a copy of the mineral material contract/permits with a copy of the transaction receipt.
13. Bills for collection requested by the Collection Officer with supporting documentation, and confirmation of deposit processing, as well as those still awaiting receipt confirmation.
14. Other documents necessary to provide an audit trail of all collection activities. The above documents must be retained in the Collection Officer's file for use during the Collection Officer review and disposed of in accordance with FSH 6209.11, 42 - Table 6000-33.

Section 16 exhibit 07, Collection-Related Document Retention displays factors to be considered when retaining documents that are commonly generated by Collection Officers. The Retention Begins column indicates when the time or the action that initiates the record retention period. The File Code and length of the Retention Period this information is located in FSH 6209.11, chapter 40. Refer to FSH 6209.11, chapter 40 for document handling transfer instructions to the National Archives and Records Administration (NARA).

Section 16 exhibit 01 displays internet links to access Agriculture Department (AD) forms, Forest Service forms, USDA directives and Forest Service directives.

Although not part of the Collection Officer records for record retention purposes, Collection Officers shall have access to a printed copy of the FSM 6530, FSH 6509.14 and the other

applicable directives and system guides. Refer to section 16 exhibit 01 for a link to Forest Service directives and to system guides for ERS.

11.5 - Internal Reviews

Perform internal reviews on collection activities and controlled property to ensure compliance with the policies and procedures established for collections. Line Officer designated reviewers are expected to be independent and use professional expertise and judgment. Reviews are not subjected to the same standards as audits; however, the reviewer shall adhere to these minimum requirements in order to give a fair review. The reviewer shall:

1. Understand the specific requirements for safeguarding government funds as well as each collection type, such as recreation and forest products.
2. Note whether accurate records of the collections and controlled property are being maintained. Sampling can be used to conduct the review.
3. Note whether the Collection Officer has transmitted funds to the lockbox bank or the CFO B&F Billings Branch or deposited funds through ERS in accordance with established rules and guidelines.
4. Check for any evidence of loss, theft, and fraud, such as when the total amounts collected appear less than what should be generated from the product/service involved. In such cases, the scope must be expanded to include transaction tests or other appropriate action, as deemed necessary. For fraud related concerns. Refer to FSM 6500 section 6507.21a.
5. Document all reviews, including what was covered, the findings, recommendations, and any other relevant information as indicated for each type of examination and internal review.

11.51 - Cash Verification

The reviewer performs an unannounced, cash verification each quarter. This verification can be performed by the Collection Officer's Supervisor during the normal supervisory oversight. The verification includes:

1. A count of cash and coin on hand and a comparison to the ERS Undeposited Cash report and form FS-6500-75, *Collection Officer's Register* when ERS is off-line, to ensure that undeposited receipts are complete.
2. A review of the Collection Officer's register or the transaction reports from ERS and verify that receipts have been deposited timely, section 13.11.

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3. A review of the Collection Officer files to see that the FS-6500-275, *Cash Transfer Form* is being used to transfer cash receipts and the form AD-107, *Report of Transfer or other Disposition or Construction of Property* is being used to transfer unopened recreation fee envelopes, maps and recreation passes.

The results of the cash verification shall be recorded on the form FS-6500-75, *Collection Officer's Register*, or similar template. Indicate the date, findings, and name and signature of reviewer on the form, refer to section 16 exhibit 05 for an example.

11.52 - Independent Review of Operating Procedures

The independent review of Collection Officer's operations ensures that both Collection Officers and their Supervisors are accountable for public resources. The independent review intends to provide impartial and objective information about over-the-counter collections operations and as applicable, practical suggestions on how performance can be improved. The review shall be conducted within 30 days of designation of a new Collection Officer or addition of a new type of collections, annually thereafter, and just before conclusion of collection duties. (Other Collection Officers and anyone other than the Collection Officer's Supervisor or subordinate can be designated to perform the review.) Under no circumstances may a designated Collection Officer perform an internal review on their own collections and on the collections of their subordinate employees.

Form FS-6500-279, *Collection Officer Audit Check List* Form includes instructions for performing the review. Audit items must not be altered. When the Collection Officer is not authorized to collect and has not collected the specific types of collections, these operational sections are marked not applicable. A cash verification is performed along with each review. If a physical inventory of controlled property has not been conducted according to inventory frequency in section 11.54, conduct one as part of this review. Form FS-6500-269, or similar template includes instructions to conduct the inventory and reconciliation. When time does not allow for inventory and reconciliation of controlled property, section 3, Reviewer Certification of the form FS-6500-279 shall not be completed or signed. A follow-on appointment must be scheduled with the Collection Officer's Supervisor to complete the review.

When the review identifies that a Verification of Developed Recreation Fee Program has not been developed and/or conducted at the location, the Administrative Officer and Forest Supervisor must be notified. The reviewer will provide the findings, a reference to the policy and a reminder that it is a Line Officer's responsibility to complete independent verifications, section 11.55.

When the review identifies significant negative findings (more than one quarter of the audit items are not being completed successfully), the Line Officer shall suspend the Collection Officer's collection duties until correction of the negative findings have been documented in

the Collection Officer's files. Most negative findings can be resolved by an investigation of financial irregularities, providing additional training and supervisory oversight.

11.53 - Reconciliation of Fuelwood and Forest Product Permits to Receipts

While the NRM TIM system and the ERS do have automated system interfaces with FMFI, it is necessary to reconcile the amount of permits sold in the NRM TIM system with actual collections settled in the ERS. Compare permit collections with the forest product permits using reports from Settlement and Reporting module and the NRM TIM system daily or at least weekly. Refer to section 16 exhibit 01 for an internet link to detailed instructions in the ERS - Frequently Asked Questions. This comparison ensures that collections entered into ERS reconcile with month-end transfer of Timber Sale Deposit Fund. If errors are identified, contact CFO B&F Billings branch or the NRM help desk for assistance.

11.54 - Inventory and Reconciliation of Controlled Property

Inventory and reconciliation of controlled property is required. Collection Officers routinely have an inventory of one or more of the following controlled property: Interagency passes, Regional or Forest recreation passes, Christmas tree tags when sold under the authority of the Recreation Enhancement Act or the forest product permits, or fuelwood and forest product load tickets when sold under the authority of the Organic Act. The inventory includes a count of each document type and reconciliation of initial inventory, transfers in and out, sale and disposal for the inventory and for receipts. Form FS-6500-269, *Accountable Property Reconciliation Form*, or similar template can be used to document the results of the inventory, section 16 exhibit 06. Once the electronic inventory system is used on a unit, the Inventory Control Report will provide the anticipated inventory quantity, replacing the manual reconciliation of sales, transfers, and disposals.

The frequency of the review varies by item. Annual inventory and reconciliation of forest visitor maps, quad and single maps is required per FSM 7140. Inventory and reconciliation of fuelwood and forest product load tags and blank manual permits is required per FSH 2409.15, chapter 20. Inventory of interagency recreation passes, and regional and unit recreation passes is required at least every 24 months. Inventory and reconciliation may be conducted separately from the operational review, such as in January after the Interagency annual passes expire and Christmas tree sales cease, or in November once the unit's fuelwood permit season ends.

Any shortages or missing controlled property must be documented via form AD-112, *Report of Unserviceable, Lost, or Damaged Property* and submitted to a designated Accountable Property Officer, FSM 6410.

11.55 - Independent Check of the Developed Recreation Fee Programs

The independent review of the developed fee programs ensures that both the Collection Officer and their Supervisor are being accountable for public resources. The independent review provides impartial and objective information on the operations and performance of the Collection Officer and as applicable, provides practical suggestions on how performance can be improved. Line Officers designate a person who is knowledgeable of Collection Officer policies and systems to perform the review; this independent review may not be performed by their Supervisor or one of their subordinates. This independent check does not prohibit a Supervisor from similar oversight of an employee's performance. To protect the credibility and integrity of Collection Officers, each ranger district with recreation fee collection sites shall conduct an independent verification. Each Collection Officer, as well as other district personnel, shall be fully aware of this policy.

1. Verifications must occur within the first 30 days of site operation and thereafter, at least every 90 days throughout the recreation season. Additional verifications can be performed during the season if determined appropriate. After the initial verification, fewer verifications can be conducted, upon determination by a Line Officer that the risk of loss is minimal, and more frequent reviews would not be cost effective. The determination must be documented in writing. The verifications do not replace the Collection Officer review requirements; it may be completed in conjunction with the cash verification and internal review. Collection Officers who access receipts at multiple locations may be evaluated at a sub-set of locations; the verification processes do not need to be performed at each site.
2. Units may use a different verification process to meet their situation, such as:
 - a. Without the Collection Officer present, review the envelopes in a fee tube, annotate the serial number on these recreation fee envelopes and return them to the tube. After deposit processing, the verifier would ask to see the envelopes for a specific week to ensure that the specific envelope(s) were present.
 - b. Include an invalid Payment types (no currency, coin, or check) in a fee envelope and deposit the envelopes into a fee tube. After deposit processing, the verifier would request to see the invalid remittances for a specific week to ensure that the invalid document was present.
 - c. Without the Collection Officer present, review the envelopes in a fee tube the day before an armored delivery service retrieves the fee envelopes and deposits proceeds into a TGA. Summarize the expected receipts. After the secure delivery service has deposited the receipts, ensure that the amount of the deposit equaled or exceeded the expected receipts.

- d. Accompany the Collection Officers who retrieve recreation receipts and observe the handling and storage of fee envelopes at sites with fee tubes and staffed entry points to validate safety measures provided to staff and the security of receipts. For example, confirm that used fee envelopes are stored out-of-sight in a locked cash box or within a locked vehicle after removal from the fee tube. Confirm that once in the office, used fee envelopes are promptly counted, and that the transfer to another Collection Officer is properly documented (section 12.1).
 - e. After deposit processing, the verifier requests the fee envelopes for the recent deposits and confirms that the time between the Date In on fee envelopes and ERS Shift Date demonstrate that the receipts were deposited in accordance with deposit frequency (section 13.1).
 - f. Compare the ERS Sales by Item report for various time periods and investigate material differences. Differences can be explained by changed business conditions, such as increased use of digital fee payments and partial campground closure, rather than loss or theft.
- 3. Regardless of the procedure used, the Collection Officers shall turn in all envelopes to the district office where they must be retained for current fee envelope record retention period, section 16 exhibit 07.
 - 4. Document all verifications in the Collection Officer's file. For example, a note can be recorded in the form FS-6500-75, *Collection Officer's Register* or similar format.

11.56 - Interpretive Association Collections

If deemed necessary, detailed reviews and independent checks of Interpretive Association activities may be performed. Since the Interpretive Associations' collections are not government owned, the Regional Forester in coordination with a member of the Interpretive Association shall determine the necessity and the frequency of the internal review.

11.6 - Oversight

As designated by local Line Officers, the following positions can perform oversight of collection processes: Administrative Officers, Budget Officers, Budget Analysts, Program Specialists, and Unit Collection Officers.

11.61 - Monitoring Undeposited Cash and Unlinked Cash Deposits

Incomplete cash deposits create a Statement of Difference between Forest Service and the Department of Treasury records. CFO Reports and Reconciliation staff must research and explain these Fund Balance with Treasury variances each month to USDA.

Collection Officers are instructed to deposit cash and link the Shift with the cashier checks/money orders/TGA account deposits at least weekly. Every 30 days, a designated management official shall monitor the ERS Undeposited Cash and Non-Sale Check Transaction reports and take action to resolve any transactions that are over 14 days old.

11.62 - Monitoring Non-Image Check Transactions

Collection Officers are instructed to monitor the ERS Non-Image Check Transaction report weekly and link rescanned checks with original transaction as soon as identified. Every 30 days, a designated management official shall monitor the report and take action to resolve any transaction that is over 7 days old.

11.63 - Monitoring Cash Shortage Report

Every 30 days, a designated management officials shall monitor the ERS Cash Shortage report and take action to ensure that Collection Officers are not abusing the feature. Multiple voided or cancelled transactions by a Collection Officer may indicate fraudulent activity or a lack of adequate training.

11.64 - Completing Unidentified Deposits

Collection Officers who accept payments for bills for collection shall monitor the Unidentified and POSS1/ERS reports weekly. Every 30 days, a designated management official shall monitor the report and take action to complete the deposit of Collection Officer generated transactions for the administrative unit, section 13.35.

11.65 - Tracking Aged Bills (Accounts Receivable)

Aged bills are bills for collection where adequate payment has not been received from the customer and the due date is in the past. Dunning notices are reminders to customers that a bill for collection remains unpaid, after the due date.

Every 30 days, a designated management official shall monitor the Aged Billing report and coordinate with the originator of each aged bill to ensure that timely, accurate dunning notices have been issued. Unit Resource Specialists, Timber Contracting Officers, Budget Officers, and Collection Officers ensure that bills are paid in compliance with the terms of permits and contracts. Compliance includes accurate application of interest, administrative fees, and penalties to overdue debts, FSM 6531. Refer to section 16 exhibit 01 for a link to the Aged Billing report.

11.7 - Terminating Collection Responsibilities

When Collection Officer responsibilities are terminated by the Line Officer, upon resignation or transfer of an employee, or end of the season for volunteers and temporary employees.

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The Collection Officer shall perform the following actions:

1. Record all sales transactions in ERS and transfer receipts to a designated Collection Officer for deposit.
2. Conduct an inventory of controlled property, reconcile inventory to sales amounts, and transfer controlled property to the issuing office or Accountable Property Officer, as appropriate.
3. Return any cash advances to Imprest Cashier at the location from which the advance was received.
4. Return any commercial prepaid credit cards to the Accountable Property Officer with log of check fees (section 16 exhibit 10) and receipts.
5. Return all unused supplies and equipment to issuing office. If sales are suspended, store the ERS register (laptop) and peripherals in a secure place.
6. Use EIMS to remove access to ERS and FMML.
7. Copy at least the following for their supplementary record and provide the complete Collection Officer file to Line Officer (or designee) for record retention purposes:
 - a. Copy of form FS-6500-248, *Designation of Collection Officer*.
 - b. Completed form FS-6500-247, *Revocation of Collection Officer Designation*.
 - c. Completed form FS-6500-75, *Collection Officer's Register*.
 - d. Completed form FS-6500-89, *Bill for Collection*.
 - e. Completed form FS-6500-275, *Cash Transfer Form*.
 - f. Completed form FS-6500-279, *Collection Officer Audit Check List*.
 - g. Completed form AD-112, *Report of Unserviceable Lost or Damaged Property*.
 - h. Completed form AD-107, *Report of Transfer or other Disposition or Construction of Property*.
 - i. Applicable notices for delegation and termination of forest product sale authority and for system access.

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The local Line Officer shall:

1. Complete a final operations review/audit using form FS-6500-279, *Collection Officer Audit Check List*.
2. Prepare the automated form FS-6500-247, *Revocation of Collection Officer Designation*, section 16 exhibit 03.
3. Coordinate form FS-6500-285, *Imprest Fund Action Form* to transfer cash advances to a different designated, imprest fund cashier or to return the fund to the Treasury, FSH 6509.14, chapter 20.
4. Electronically submit the automated EIMS request to remove access to ERS and FMMI.
6. Retain the Collection Officer records for record retention purposes, section 11.4.

12 - Types of Collections

Line Officers may consolidate the over-the-counter sales function from the low volume office (or during a period of staff vacancy) to the a near-by field office that has a greater volume of sales. Refer to FSM 6532.8 for instructions and an example of customer notifications.

When a new product needs to be added to the list of items in the ERS, the collection point of contact for the unit (such as ERS Forest Point of Contact or Budget Officer) will coordinate with the CFO Financial Management System (CFO FMS) staff through the Item Modification Request format. Refer to section 16 exhibit 01 for an internet link to CFO FMS staff.

12.1 - Recreation Fee Products

Current statutory authority provides for three general types of recreation fee collection: (1) standard-amenity fees (such as a parking area with accessible restrooms), (2) expanded-amenity fees (such as a nightly fee at a campground) and (3) non-commercial special recreation permit fees (such as a day-use permit for whitewater kayaking), FSH 2309.13. The following are the means by which recreation fees are collected:

1. **Self-Service Fee System.** Self-service systems utilize deposit boxes or electronic fee machines. Attendants, designated as Collection Officers, who visit at periodic intervals, collect the fees from deposit boxes. Empty forms FS-2300-26 (salmon) and FS-2300-26a (green) recreation fee envelopes are not accountable property or controlled property.
 - a. Campers may also pay the fees for the campsites by using recreation fee envelopes stored on the site. Collection Officers shall pick up the envelopes containing fees according to collection schedules established by local Line Officers and immediately

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take appropriate action to safeguard and/or deposit those funds. Collection times should be varied whenever possible as a security precaution.

- b. Disable fee tubes when sites are closed or check fee tubes in the off-season (as the weather allows) to ensure that recreation fee envelopes containing fees are not left in the fee tubes for more than 90 days. Weather conditions and Collection Officer' safety are the most important consideration in the off-season. Record receipts, including scanning checks into ERS, as soon as receipts are retrieved from fee tubes to maximize collection and minimize stale dated checks.
- c. Fee envelopes collected from deposit boxes must be opened in the presence of two people (at least one Collection Officer), the amount is recorded in ERS and the receipts are stored in safekeeping facilities. When recording the campground receipts in ERS at the time of counting is impractical, the Collection Officer must record the information on the form FS-6500-75, *Collection Officer's Register* (with witness initialing the entry).
- d. Fee envelopes collected from deposit boxes may be transferred to another Collection Officer with the envelopes unopened. All transfers of fee envelopes must be in person between two Collection Officers. The form AD-107, *Report of Transfer or Other Disposition or Construction of Property*, is used to document the transfer of unopened envelopes. Refer to section 14.2.

The receiving Collection Officer shall then open the envelopes in the presence of another person, total the receipts, note any deficiencies, and record the information in ERS and store the receipts in safekeeping facilities. If possible, the Collection Officer transferring the fee envelopes shall be present while the fee envelopes are being opened and cash counted. For annual audit purposes, both Collection Officers shall retain a record of such transactions.

- e. Electronic fee machines may be used. If controlled property is dispensed by the electronic fee machines, a designated Collection Officer would refill the machine with passes, and other controlled property. If recreation passes are printed on blank paper, a trained person must maintain the machines; the person does not need to be designated Collection Officer because the blank paper does not have a cash value. Credit card collections are settled through a Treasury application and recorded in the core accounting system without input in the ERS.
2. Refunds to customers may be approved in limited situations. When Forest Service issues an evacuation notice, generally for health and safety reasons during fire or flood, and requires purchasers to evacuate previously paid recreation sites, purchasers are due a refund for unreceived use.

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- a. When payment was made via Recreation.gov, the forest recreation staff will provide the evacuation notice to Recreation.gov and authorize refund to the customers' plastic cards.
- b. When payment was made via a recreation fee receipt, the purchaser will need to submit a written request for refund, including their name and address, campground name, site number, period of use and refer to the evacuation notice. The Collection Officers will use the written request, the evacuation notice and available information, such as empty recreation envelopes, scanned checks, campground host's occupancy log to determine the amount of unreceived use. Refunds must be requested through the CFO B&F, Miscellaneous Payments Branch. Refer to section 16 exhibit 01 for an internet link to the refund for instructions.

Denial of refund must be documented in writing by a Line Officer and include an explanation of the denial reason.

3. **Staffed Fee Booths.** This method has Collection Officers physically present to collect the required fees from customers. ERS is the primary collection method. Sites without necessary connectivity use the Recreation.gov cash register process. Refer to section 16 exhibit 01 for an internet link to instructions.
4. **Recreation Passes,** such as Interagency passes, regional, forest and locally designated passes. Refer to FSM 2331.22 and section 16 exhibit 01 for an internet link to information regarding each type of pass. Interagency passes, regional, forest and locally designated recreation passes have been defined as controlled property, per FSM 6410.

Interagency annual pass, regional, forest and locally designated passes may be sold at a bulk discount to vendors, organizations, corporations, public relations firms, and non-commercial groups; Appendix A of the Interagency (IA) pass Standard Operating Procedures (SOP) includes general instructions. Refer to section 16 exhibit 01 for an internet link to the Recreation Fee (REA) Program Vendor Sales Purchase Agreement Site provides instructions and the required template for new vendor agreements.

Interagency senior annual pass may be upgraded to an interagency senior lifetime pass, with a price discount for each interagency senior annual pass surrendered. Refer to section 16 exhibit 01 for an internet link to the ERS frequently asked questions includes instructions for recording the exchange in ERS.

For instructions regarding handling, sale, refund of controlled property, section 14.4.

5. **Special Recreation Permits for Commercial Customers.** Commercial recreation use such as group activities, recreation events or the use of motorized recreation vehicles shall be administered by special use permit, FSM 2709.14, chapter 50.

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6. **Recreation.gov.** Recreation use fees are collected from the customer via a contracted and multi-agency on-line reservation and payment system. Receipts are adjusted to the various units in the Agency's core accounting system. Recreation.gov transactions are not recorded in the ERS , FSH 6509.11k, chapter 30.

For seasonal sites, Collection Officers shall perform a last check on the fee collection box/tube at the site two weeks after season ends in order to assure that no checks are left in the collection box during the off-season.

12.2 - Forest Product Permits

Collections Officers may be delegated separate, written Forest Officer authority. This authorizes a Collection Officer to issue forms FS-2400-1 Forest Product Removal Permit and Cash Receipt and FS-2400-8 Forest Products Free Use Permit in accordance with FSM 2404. Forest products include fuelwood, mushrooms, post and poles and Christmas trees sold under the Organic Act. FSH 2409.18, chapter 80, NRM TIM Permits User Guide and your delegation letter for more specific details. These permits and any associated load tickets are controlled property, per FSM 6410. Refer to section 16 exhibit 01 for an internet link to the user guide.

Forest product permits that are issued via the NRM TIM system do not interface with ERS. Ensure sales and collections recorded in ERS reconcile with permits in the NRM TIM system which are batched weekly. Refer to section 16 exhibit 01 for an internet link to ERS-FAQ instructions to record the sale in ERS. The sales in ERS and permits in the NRM TIM system must be reconciled weekly; this will ensure that the collections are accurately recorded in the core accounting system. Refer to section 14.1 for instructions on the reconciliation.

Forest product permits may be sold using an on-line sale application, such as ePermits. The application will use the Treasury's Pay.gov application and special products in ERS to interface receipts to the core accounting system. Collection Officers will not be involved in this sale method.

Collection Officers may process Cash Bid Guarantees through ERS but cannot accept bill payments for awarded forest product contracts. Purchasers may be provided a pre-addressed envelope for the lockbox, for their use.

12.3 - Maps

Maps may be sold in forest offices, visitor centers, and through commercial vendors, Interpretive Associations and Federal Agencies. Local vendors who sell maps shall have an approved agreement in place.

Primary base series maps and secondary base series maps must not be sold at less than the published U.S. Geological Survey quadrangle price, including the shipping and handling charge. Maps from other Federal Agencies must not be sold at less than the cost of the map when

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purchased from the other Federal Agency. Maps shall be transferred, using form AD-107, to Collection Officers for sale, section 14.41. Refer to FSH 7140, to reorder maps when less than a 6-month supply is on-hand.

Sale of Forest Service visitor maps must be recorded in ERS at the time of sale or on a form FS-6500-75, *Collection Officer's Register* until the ERS is available. Maps may be sold:

1. To the public at the full price when exact payment is provided.
2. To concessionaire, cooperator, or Interpretive Association for their sale to the public, at their sale outlets. Discounts, based on the volume of maps purchased, are authorized. The quantity of maps to be sold is recorded and the discount is applied in the ERS so that the customer pays the reduced price. The lower price acknowledges that the Forest Service is foregoing the expense related to processing collections.
3. To Agency personnel and partners for official business use. The maps are paid by a Government Purchase card. A discount, based on the volume of maps purchased, is authorized. Form AD-700, *Procurement Request* and the ERS transaction receipt document the sale. The request lists the needed maps and the accounting codes to be used by a purchase cardholder. Accounting adjustments are no longer authorized for administrative map use.
4. To other Federal Agencies. Although Agency-level agreements manage the sale of forest visitor maps by the US Geologic Survey, federal agencies also purchase maps from each other for resale to the public. When Forest Service units purchase maps from another federal agency for sale to the public, the "MAPVIS" accounting code will be used on the form AD-700, *Procurement Request*.

Refer to section 16 exhibit 01 for an internet link for current map prices and discounts.

12.4 - Donations

Donations of real or personal property are gifts to the Federal Government. Donations are received as follows:

1. Donations of money may be accepted, as follows:
 - a. Gifts with specific conditions. Collection Officers should direct the donor to the Line Officer or appropriate staff area who can initiate a Collection Agreement with the conditions of the gift. Refer to FSH 1509.11, chapter 40 for instructions. Local offices must provide a gift acceptance letter, DR 5200-003.
 - b. Gifts at donation boxes. Money can be accepted through donation boxes located at Forest Service offices, visitor centers and other Forest Service locations. On or near

the donation box, post information about how donations will be utilized. Customers occasionally use foreign currency and coin, place a notice on the donation boxes which frequently contain foreign currency that foreign currency is not accepted. Remove, count, and record collections deposited in donation boxes, daily at the close of business. Donation boxes in field locations where substantial extra travel makes it uneconomical to empty them daily may be emptied less often. In this situation the local Line Officer shall determine how often the boxes must be emptied based on the value of anticipated donations. Donations must be recorded in ERS at the time of receipt or in the Collection Officer's Register.

- c. Gifts by mail or in person without specific conditions. Money can be accepted at a local office. Donations must be recorded in ERS at the time of receipt or in the Collection Officer's Register.
 - d. Gifts paid electronically. Customers can donate to Forest Service programs via the Treasury's Pay.Gov web application.
2. Donations of personal property (other than money) or real property may be accepted, however additional consideration is required. Coordinate with local Line Officer to determine whether the donation will be accepted by the Agency. For accepting or declining gifts, a Line Officers shall refer to FSM 1580.42, FSH 5409.20, FSM 6410 section 12.11, FSH 6509.19, chapter 20, form FS-6500-245, *Donation/Found/Transfer-In Form for Capitalized Assets* and DR 5200-003. For donation of personal property, Regional Foresters and Station Directors will follow FSM 6410 section 12.11. For donation of real property, follow FSM 6440 and Federal Management Regulation 110-75.990.

12.5 - Mineral Material Permits and Contracts

Collections officers may be delegated authority to issue contracts and permits for mineral material by Line Officers, in accordance with FSM 2800 chapter 2850. Unit mineral manager will grant access to the NRM Mineral module and create free-use batch permits in accordance with the unit's mineral material program. Collection Officer creates contracts and permits from these batches and adds the administrative fees. Form FS-2800-9, *Contract for the Sale of Mineral Material* is produced. The Speedo Number is recorded in the ERS transaction's Reference field. Refer to section 11.4 for record retention.

12.6 - Quarters Rent

Per FSH 6409.11, chapter 30, tenants generally pay via payroll deductions. There are two ways that rental fees are recorded in ERS:

1. When a tenant has a bill for collection from the core accounting system, use BILL PAYMENT - QUARTERS product and record the bill number in the transaction Reference field.
2. When a tenant does not have a bill for collection or an Administrative Billings and Collections (ABCO) Demand Notice of Payment, use QUARTERS - NOT BILLED product and record the tenant's name and housing unit number and rental period in reference field and/or the comments field. When a tenant has a Demand Notice for Payment do not accept collections and do not use ERS to complete the deposit. The employee must follow the instructions on the Demand Notice for Payment.

12.7 - Other Activities

12.71 - Freedom of Information Act Charges

A bill for collection is generated to offset the cost of the Freedom of Information Act (FOIA) record search and related copying. Refer to section 14.31 for instructions to request a bill for collection. BILL PAYMENT - FOIA product and the billing document number are used to enter the transaction in ERS.

12.72 - Refunds and Unclaimed Monies

Refunds and unclaimed monies may be held in safekeeping facilities up to seven days, until source of the funding and appropriate transaction recording is completed. If the source and disposition are not determined, a bill for collection is required. Refer to section 16 exhibit 01 for an internet link to the CFO B&F Budget Execution, Job Code tab for the Accounting Structure Guide; it is used to determine the specific accounting code. BILL PAYMENT - MISC product and the billing document number are used to enter the transaction in ERS. If the monies need to be refunded to a customer, contact CFO B&F Miscellaneous Payments staff. Refer to section 16 exhibit 01 for an internet link.

12.73 - Nursery Material

Nursery System managers are authorized to sell excess plant material and surplus seeds to other public agencies and the public. Specific products are available in ERS. Refer to FSH 6509.11f chapter 60, section 63 for establishing sale price.

12.74 - Sustainable Operations, Program Rebates, Electronic Vehicle Charging

The Sustainable Operations activities bring in revenue through energy and water conservation rebates from utility companies, through unit level recycling programs and through reimbursement of costs associated with charging electric vehicles. MISC - RECYCLE and MISC - ENERGY REBATES products are used to enter the transaction in ERS. Refer to FSH 6509.19, chapter 10, section 15.1 for information about the program. ELECTRIC VEHICLE LEVEL 1 DAY or

ELECTRIC VEHICLE LEVEL 2 DAY products can be requested and established to record receipts from electronic vehicle charging stations owned by the Forest Service. Receipts from contractor owned and operated charging equipment are not recorded in ERS.

12.75 - Job Corps

Monies are collected at Job Corps Centers for vocational tools, clothing, and/or other equipment that is a prerequisite to employment; and for services rendered or objects produced such as arts and crafts and food service. In accordance with Comptroller General Decision of June 25, 1986 (B-215842): Job Corps Centers may retain and deposit receipts for the operation of the centers.

The following illustrates the various activities where receipts can be generated at the Job Corps Centers:

1. Receipts derived from the sales of cafeteria meals, clothing, and tool kits should be deposited back into the Center's operating funds and not be deposited into the Treasury Miscellaneous Receipts.
2. Receipts derived from selling arts and crafts, student fines, and products sold in the campus commissary or cantina should be deposited into the Center's Student Welfare Association Fund and not be deposited into the Treasury Miscellaneous Receipts. Such funds may be spent for association activities or to restock the cantina or the commissary. Job corps welfare association funds need not be maintained in the Treasury but must be safeguarded and controlled under same guidelines as imprest funds. Any use of local depositories in this case shall be authorized by the Forest Service Chief Financial Officer.

12.76 - Reimbursements from Court Services (Jury Duty)

Employees must submit fees received for jury or witness service while on court leave per FSH 6109.11, chapter 30 section 37.4. A money order or personal check is submitted with a certificate of attendance from the clerk. The certificate shows inclusive dates of jury duty or witness service and amount of fees and allowances.

Salary-related fees received by the employee must be paid back to the Forest Service. Allowances for extra food costs, parking, and transportation costs need not be paid back to the Forest Service. If the certificate of attendance does not identify allowances separately, all monies received by the employee are considered salary-related fees and collected.

A bill for collection is required. The bill will include the employee's customer code and the accounting code charged for salary and benefits while on administrative leave for court services. BILL PAYMENT - MISC product and the billing document number are used to record the transaction in ERS.

12.77 - Claims

Payments to cover civil damages shall be mailed to the CFO B&F Claims Branch, rather than deposited at the local unit. The address is USDA CFO B&F, ATTN: Claims Branch, 4000 Masthead St. NE Albuquerque, NM 87109. The claims branch coordinates deposit with billings branch on behalf of the affected unit. When the claims branch receives receipts from a tort or trespasses claim, the funds are generally deposited to a unique accounting code provided by the affected unit. The affected unit budget officer will request creation of the accounting code.

If the incoming payment includes a release of liability, the claims branch obtains the release from the Office of the General Counsel prior to depositing the funds. The claims branch must not forward the check to lockbox until the release is obtained from the Office of the General Counsel.

Court-ordered restitution for criminal damage to Forest Service property and facilities is occasionally mailed directly to local units. Contact local law enforcement officer to identify the case and defendant(s). The checks are generally deposited locally to a unique accounting code provided by the unit budget officer. Refer to section 16 exhibit 01 for an internet link to the Accounting Structure Guide.

12.78 - Other Bill Payments

Occasionally customers, including outfitter guide permittees, recreation residence permittees, grazing permittees bring their bills for collection to the office rather than following the instructions on the bill. Collection Officers are authorized to accept these bill payments, except for forest product contracts. The bill payment product for the specific type of permit (Special Use, Minerals, Timber Bid Deposit) and the billing document number are used to record the transaction in ERS. Collection Officers may not accept receipts for forest product contracts; the customer must mail these to the lockbox to ensure accurate interface with the forest product systems.

12.79 - Sale of Personal Property

Forest Service sells personal property when no longer required, such as obsolete computer printers, fleet vehicles, livestock, and wild horses. The sale proceeds are transferred to a Collection Officer for safekeeping and deposit using ERS. The sale method and the deposit methods are as follow:

1. Commercial auctions for livestock. When the Accountable Property Officer indicates that the auctioned property will be replaced by similar property within the next two years, the receipts are deposited into a special account. The MISC - PERSONAL PROPERTY REPLACE product (with accounting code "SALEPP") can be requested and

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used in ERS, otherwise use the MISC - UNCLAIMED MONEY product. Record the asset number, if available, in the transaction's Reference field.

2. Commercial auctions for fleet vehicles. The Fleet Manager manages the sale of excess vehicles and equipment. When the Fleet Manager provides the check to the collection officer for safekeeping and deposit, the MISC - WCF FLEET AUCTION product (with accounting code "901435") can be requested and used in ERS. Record the asset number, auction block number or auction date in the transaction's Reference field. If a bill for collection has already been established, use the BILL PAYMENT - MISC product in ERS.
3. Commercial livestock auction for wild horse and burro sale and adoption. Once healthy, wild horses and burros are sold to or adopted by the public. If the unit has an agreement with another Federal Agency to share proceeds from the sale, request a MISC - WILD HORSE SALES product (with accounting code "OTHAGY"), otherwise request a MISC - WILD HORSE ADOPTION product (with accounting code "MSRCPT") use it for these sales. Record the Animal Identification from the NRM Range - Wild Horse and Burro module in the transaction's Reference field.
4. General Service Administration (GSA). The Procurement and Property Services, Property Specialists and some Fleet Managers enter excess property into General Service Administration for sale or exchange. Receipts are electronically transferred to the Forest Service. Refer to FSH 6509.11k chapter 30 for instructions about interagency transactions.

12.8 - Other Organizations

12.81 - Interpretive Associations

Local associations provide interpretive, educational, and informational materials and services that allow visitors to gain an understanding of the natural, cultural, historic, and recreational resources of the Forest Service. Collection Officers may sell these materials for the interpretive association as an ancillary duty.

Under the terms of approved permits or agreements, interpretive associations may use Forest Service installations and facilities for the sale and distribution of associations' materials. Under such an arrangement, the association accepts full responsibility for safeguarding its inventory and receipts. Designated Collection Officers and other employees may act as sales agents for the association concurrently with their Forest Service duties. Forest Service employees acting as a sales agent shall:

1. Accept checks for interpretive items that are payable to the Interpretive Associations. The handling and safekeeping of Interpretive Association funds shall be given the same care and safekeeping as public funds received.

2. Account for revenue from the sale of association's maps, books, literature, and other interpretive materials separately from the Forest Service collections. Units with Interpretive Association donation boxes must clear them at least monthly, with receipts immediately turned over to the Interpretive Associations.
3. Use association's cash register or forms to track and summarize sales by item.
4. Transmit receipts directly to the association in accordance with specific provisions of the written agreement. At a minimum, send a copy of the applicable forms or cash register tapes with the receipts.

12.82 - Commercial Vendor Sales

12.82a - Recreation Products and Maps

Local Line Officers may establish a direct sale agreement, contract, or blanket purchase agreement with local vendors (as well as local and state agencies) to sell recreation passes, recreation permits and maps, FSM 6530 section 6532.14a.

The Collection Officer must sell recreation products and maps to the vendors with a volume discount. Document the actual quantity sold and the respective deposit in ERS. The transfer of Forest Service-owned recreation products and maps to vendors is no longer authorized.

12.82b - Forest Product Permits

To make forest product permits more readily available to the public, Forests may procure vending services (on a consignment basis) with local businesses. The vendors sell the permits on behalf of the Forest Service.

Receipts collected by vendors must be remitted to the Forest Service in a timely manner. At a minimum, the procurement arrangement must require that the transmission meet current guidelines contained in FSM 6534.2 Timeliness and Frequency of Deposits. The receipts shall not be reduced (offset by) the vendor's sales cost. The same deposit and property management requirements apply to permits sold through vending operations. Refer to section 16 exhibit 08 for a reconciliation worksheet of consigned controlled property.

Each Forest should review their needs and develop appropriate specifications for their procurement. Contact your Forest Products Resource Specialist for assistance establishing the vendor agreement or contract and associated processing requirements.

12.83 - Other Federal Agencies

The Forest Service may enter into cooperative agreements with other government agencies to collect fees or other receipts on their behalf. For example, a Forest Service Collection Officer

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collects Bureau of Land Management (BLM) recreation fee receipts at a campground managed using the Service First authority or the US Geologic Service sells regional recreation passes. Refer to section 16 exhibit 01 for an internet link for the Forest Service's Service First program instructions

A product will be established in ERS with appropriate accounting codes for each agreement with another Federal agency, such as BLM STEER CREEK CAMPGROUND product. The Forest Budget Officer will coordinate the receipt transfer in accordance with the terms of the agreement. The CFO Budget and Finance, Billings branch will use Intergovernmental Payment and Collection system (IPAC) to complete the transfer.

Collection Officers may make sales for other agencies, such as during their Collection Officer's lunch break. These sales must be documented and transferred to a designated Collection Officer for that agency, section 14.2.

13 - Methods of Deposit

13.1 - Manual (Currency)

Cash collections include the following:

1. **Envelopes.** This self-service system method is used at sites that do not have a staffed entry point. The envelopes are collected from deposit boxes by Collection Officers who visit at periodic intervals. The envelopes must reflect the amount and type of fees collected and contain cash, coin, and check. Occasionally, foreign currency is collected.
2. **Donation Boxes.** This self-service method is used at staffed and unstaffed entry points. Forest Service customers donate to support the type of activity indicated on the donation box. Occasionally, foreign currency and coins are donated.
3. **Staffed Entry Point.** This method provides for sales and collections by personnel in direct contact with the customer. When presented with cash or coin, the Collection Officer is to ask the customer if they would pay by plastic card, and accept whichever tender is provided.

Collection Officers shall record the receipts immediately, using ERS. The forms FS-6500-75, Collection Officer's Register, and the NRM TIM Collection Register (report) may be used when ERS is temporarily unavailable. Request use of a plastic card if a customer presents cash. The maximum cash receipt (single transaction limit for cash) is \$100; require the use of a plastic card or check if a customer's purchase exceeds \$100.

Sales of controlled property, along with all other transactions affecting the Collection Officer's inventory of controlled property, must be recorded in ERS, or collection officer register at the time of the transaction. Use the collection officer register in conjunction with the source

document to establish an audit trail. The Collection Officer shall note the specific information from the remittances onto the collection register. Refer to section 16, exhibit 05 for an example.

13.11 - Depositing Cash Remittances (Frequency of Transmittal)

All remittances are to be deposited promptly. Any cash or coin whose amount accumulates to \$5,000 or more shall be deposited by the next day. Regardless of the amount, a deposit is to be made by Thursday of each week, even for unopened recreation fee envelopes. When remittances are received from over-the-counter sales, donation boxes, and the self-service fee boxes, the remittances are totaled before depositing, recorded in ERS on the day of receipt and deposited at least weekly. Domestic cash and coin are either converted to check(s) or deposited via a TGA. Foreign remittances are deposited by CFO B&F Billings staff, section 13.14 for instructions.

The Treasury authorizes exceptions from the above deposit requirement when there is insufficient information to process those collections. For example:

1. Purpose of deposit is unknown. If sufficient information is not obtained within 10 days, the cash must be converted to a check and mailed to the lockbox with a bill for collection with a Suspense accounting code. Once in Suspense, a determination of where these funds should ultimately reside should be completed and funds should be adjusted to a proper accounting code within 30 days from the date of deposit.
2. Remittances that includes a release. Only the Office of the General Counsel and CFO Budget and Finance Claims Branch are authorized to sign a release from liability on claims of the United States against private parties. When the remittance includes a release, forward the remittance and all supporting documentation to CFO B&F Claims Branch for processing, section 12.77 for a mailing address.
3. Remittances that are contaminated or damaged, section 15.

13.12 - Currency Processing by a Treasury General Account

The Department of Treasury authorizes specific locations to deposit currency and coins into the Treasury via a local bank. The Treasury establishes agreements between banks and the US Government. The Forest Service TGA program is managed by the CFO Financial Policy staff and supported by the CFO Budget and Finance staff.

The criteria for requesting a new TGA include an average monthly cash receipt of over \$5,000 or a lack of locations to purchase money orders or cashier checks. The process steps follow:

1. The unit will request a list of the potential TGA bank locations near the unit office by emailing the Forest name, ranger district name and address, and local point of contact name to the Financial Policy staff (email: fs-cfo-fp@usdagcc.onmicrosoft.com).
2. CFO Financial Policy will contact the Treasury and return the list of TGA bank locations near the unit.
3. The unit will select among the provided bank location and complete form FS-6500-2740, *Treasury General Account Request* and route the form to the CFO Financial Policy email box, section 16 exhibit 09 for a sample form FS-6500-2740.
4. Financial Policy will coordinate signature by the CFO, submit the triple-signed request to the Treasury and notify the unit's POC of status.
5. Once the Treasury confirms that the TGA bank will accept the new account, the Treasury will send a letter to the unit POC with contact information for the local bank.
6. The local bank will provide the account number to the unit's POC.
7. When the unit's POC has receives the account number, the unit will complete the mandatory training for the Treasury's OTCnet system and submit the form FS-6500-2741, *Treasury General Account-OTCnet Set Up Request* to CFO B&F Billings Branch (email: SM.FS.ASC_OTC@usda.gov). Refer to 16 exhibit 10 for a sample form FS-6500-2741 and to section 16 exhibit 01 for an internet link to training. For internal control purposes, the OTCnet's Preparer and Approver roles must be performed by different employees. The Billings Branch will establish the account in the Treasury's OTCnet system and authorize access to the unit's staff.

Once sales have been recorded in ERS, a deposit ticket for the sum of currency and coin receipts must be created in OTCnet. The OTCnet deposit number is provided to the bank when depositing the cash. Within three business days, the Collection Officer shall complete the deposit by associating the cash sales with the Cash to Bank option in ERS. Associating the cash sales with the deposit will allow the collection transaction to be recorded in the core accounting system. This completes the three-way reconciliation between the Treasury, ERS and the core accounting system.

13.13 - Currency Converting to Postal Money Order or Cashier's Check

Do not deduct the amount of fees for money orders or cashier checks from the cash deposit. (31 U.S.C. 3302). The fees are paid either by a government purchase card, a commercial, prepaid debit card issued to the Collection Officer, or paid with Collection Officer's personal funds and reimbursed by the Forest Service. Refer to section 16 exhibit 01 for an internet link to the CFO B&F Miscellaneous Payments site for the employee reimbursement process and forms. Reimburse these fees from Forest Service appropriations available for such purposes.

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Commercial, prepaid plastic cards can be authorized for the purchase of money orders and cashier checks. The following internal controls must be in place to support safekeeping and management of the plastic cards:

1. Line Officers may in writing authorize Collection Officers to use commercial, prepaid refillable cards and may authorize the dollar limit, not to exceed \$100. The dollar limit should be based on the amount of fees that the Collection Officer will pay for money orders, cashier's checks, and certified mail services for one fiscal quarter and should not exceed \$100 at any time. Prepaid cards should be purchased (and recharged) by fiscal quarter and no more than \$15 shall remain at the end of the quarter, for example, December 31, March 31, June 30, and September 30. Because prepaid cards are recorded as an operating expense when purchased, the \$100 dollar limit is required to minimize the amount of Government funds which remain on prepaid cards.
2. The Collection Officer, once authorized for prepaid card use, shall follow standard purchase card procedures when requesting purchase of a commercial, prepaid card from the local purchase cardholder.
3. The Collection Officer receives the prepaid card and card instructions from the purchase cardholder using form AD-107, *Report of Transfer or Other Disposition or Construction of Property*. Write the prepaid card number, the amount, and the following written notice to the Collection Officer on the form AD-107 "The employee's signature indicates his or her understanding that the prepaid card shall only be used for expenses related to Collection Officer's activities (fees for money order and cashier's check and certified mail services)." A copy of the form AD-107 shall be retained by both the cardholder and the Collection Officer.
4. The Collection Officer shall maintain a log of check fees (section 16 exhibit 11), the original form AD-107 and receipts showing the purchases that were made with the prepaid card and shall be available for audit. The documents will become part of the Collection Officer records and will be reviewed during internal control reviews.
5. When not in use, the prepaid card must remain in a secured locked safe or approved safekeeping. The card should only be removed for the Collection Officer's purchase of money orders, cashier checks or certified mail services and for adding additional value. The Collection Officer shall promptly return the prepaid card to the safe when he or she returns to the office. The prepaid card is a cash equivalent and must be handled with the same prudent safeguarding techniques used for receipts.

13.14 - Foreign Remittance Processing

1. Payment is required in U.S. dollars with checks or money orders drawn on or payable through U.S. financial institutions. However, cooperators and grantees in foreign

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countries occasionally send remittances made payable in foreign currency or drawn on foreign banks. Additionally, Forest Service customers occasionally use foreign currency and coin at self-service deposit boxes at recreation sites and in donation boxes. Therefore, place a notice on self-service deposit boxes and donation boxes which frequently contain foreign currency that foreign currency is not accepted. The CFO B&F Billings branch will only accept foreign checks. Regions that receive foreign currency and coin should convert the foreign coin and currency by following the process listed below. If you have questions about foreign currency conversion, contact CFO B&F Contact Center 877-372-7248, option 1.

The table below describes the process for foreign paper currency, foreign coins, and foreign checks.

Foreign Currency Process

Monetary Instrument	Process
Foreign paper currency	Ship to the following address: Bank of America GBN-LA Mail Code: CA9-924-01-11 2706 Media Center Drive Los Angeles, CA 90065-1733.
Foreign coins	Convert and deposit foreign coins locally, where possible. Call the B&F Contact center at 877 372-7248 Option 1 if you have questions.
Foreign checks	Send foreign checks to the CFO Billings office: Billings, Attn: Collection Officer, 4000 Masthead St. NE, Albuquerque, NM 87109.

2. Collection Officers accumulate foreign currency and coin and store it in approved safekeeping facilities.

Regions that receive foreign paper currency may ship the foreign paper currency to:

Bank of America GBN-LA
Mail Code: CA9-924-01-11
2706 Media Center Drive
Los Angeles, CA 90065-1733

Regions receiving foreign coin should convert the foreign coin at a local bank or vendor, where possible. Collection Officers may then deposit the converted currency in their Treasury General account. Contact CFO B&F Contact Center 877-372-7248, Option 1 for questions.

Detailed instructions can be found at [OTC FAQ](#).

3. Foreign checks can be sent to: Billings, Attn: Collection Officer, 4000 Masthead St. NE, Albuquerque, NM 87109. The Billings branch will create an OTC deposit ticket that is submitted to Bank of America in Dallas along with the foreign check. Bank of America will obtain the currency exchange rate at the time check is deposited. Once the funds have transferred to the Treasury, the Billings branch will post the collection to its bill which has all accounting information from the AD-107 form. The CFO B&F Collection Officer will write the settlement date and the US currency amount on the file copy of their form FS-6500-275.

13.2 - Plastic Cards

Debit cards and credit cards (plastic cards) with VISA, Mastercard, Discover, Diners Club, American Express or JCB logo may be used for payment of Forest Service passes, products, and permits.

13.21 - Processing by eCollections Retail System

1. Collection Officers shall follow normal business practices to accept a plastic card, including:

Verify that the plastic card has a VISA, Mastercard, Discover, Diners Club, American Express or JCB logo.
2. Have the cardholder sign the store copy receipt and retain in collection records. When the customer is not present to sign the store copy receipt, enter "PO" on the signature line for phone order and "MO" for orders by mail.
3. Do not write down information from the plastic card or make a copy of it.
4. Do not accept plastic card payments which exceed the amount of the sale.
5. Adjust the amount of the sale charged to a plastic card when electronic transaction approval is offline. When the bank Europay, Mastercard, and Visa (EMV) authorization is online, plastic card transactions up to \$24,999.99 may be processed. When bank EMV authorization is offline, Forest Service only authorizes plastic card transactions up to \$100.

When a plastic card is read by the ERS EMV device, the request is transmitted to the Treasury's credit card processor. The credit card processor returns an authorization code to the EMV device so that the Collection Officer can complete the sale. After the Treasury confirms the receipt of funds, the collection transaction is recorded in the core accounting system. When a plastic card transaction is declined, the Collection Officer will request a different form of payment from the customer.

13.22 - Processing by Automated Fee Machines

FSM 6530

13.23 - Processing by Pay.gov

Refer to FSM 6530 and Bill Pay. Error correction and refund requests must be submitted to CFO Budget and Finance Helpdesk, Billing staff, using phone number 866-723-2948 or by email SM.FS.asc.CCH@usda.gov.

13.3 - Check

All remittances are to be deposited promptly. When checks are received from over-the-counter sales, donations, or through the self-service fee boxes, record the transaction, and scan the check in ERS at the time of the transaction. The single transaction limit for a check is \$40 million.

Checks for timber contract remittances and releases, and for civil claims must be mailed to the lockbox. Refer to section 13.34 for instructions. Checks for debts managed by other organizations, such as ABCO system shall not be processed in ERS; customers must follow instructions on the other organizations' billing document.

13.31 - Processing by eCollections Retail System

The information below pertains to the acceptance of checks against domestic financial institutions. Acceptance of foreign remittances is discussed in sec. 13.14. Upon accepting a check for over-the-counter sales, the Collection Officer shall:

1. Make sure that the check amount does not exceed the amount of the sale and that the check is payable to "USDA Forest Service" or "Forest Service."
2. Inspect the check for customer's signature and validate using a photo identification, if available.
3. Make sure the check has the current date. If the check does not have the current date, have the customer either change the date and initial the changes on the check, or provide a replacement check with the correct date.

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4. Do not accept checks written to anyone other than the US Federal Government, USDA, or Forest Service. Acceptance of third-party checks is not authorized (Treasury Financial Manual, chapter 2000).
5. Write the customer's complete address on the check if the address is not printed (such as a money order).
6. Enter sale information in ERS at the time of sale and endorse the back of the check with "ALC 12-40-1100, For credit to the USDA Forest Service". In the check scanning process, validate that the check image is legible, and validate that the amount and the Magnetic Ink Character Recognition (MICR) information (routing number, account number and/or check number) are accurate. If the check cannot be scanned at the time of the sale, request an alternate method of payment from the customer. If the check cannot be scanned and the customer is not present, a damaged check may be photocopied (front and back) and the photocopy is scanned. The photocopy must be attached to the damaged check and stored in the Collection Officer file to eliminate the chance of scanning the check twice.
7. At least weekly, convert cash to money orders or cashier's checks and scan into ERS using the CASH DEPOSIT CHECK TRANSFER product.
8. Keep all checks that have not been scanned in locking cash box and safe, along with cash and coins. If the Collection Officer fails to follow the instructions regarding the acceptance of domestic checks in this section, the Collection Officer could be held financially accountable for any losses.
9. Monitor ERS Transaction Report and Non-Sale Check Transactions report to confirm settlement of checks. When transactions remain in settlement status "New" for more than one week, review the ERS Non-Image Check Transaction Report. If the transaction is on the ERS Non-Image Check Transaction report, rescan the check. Refer to section 16 exhibit 01 for an internet link to the CFO FMS internet site for instructions to rescan a check. Otherwise, contact the CEC Digital Workplace at 1-866-945-1354 and request a new ticket in the POSS queue with the store number, the register number, and the transaction number.
10. Shred scanned customer checks only after the later of 14 business days or confirmation of check settlement using ERS transaction report.

When a check is scanned into ERS, the check image is stored in the headquarters database. On a nightly basis, the check image, the amount and the MICR information is transmitted to the Treasury OTCnet for settlement by the Federal Reserve Bank of Cleveland. Once funds have been drawn from the customer's bank account, the associated transaction amounts are summarized by unit, accounting code (job code) and

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revenue type, and collection transactions are recorded in the core accounting system. This completes the three-way reconciliation between the Treasury, ERS and FMFI.

When a check is not successfully settled by the Treasury or it is later returned by the bank, a debit voucher is needed to reverse the revenue/receipt, section 13.35.

If the Collection Officer has prior knowledge that the customer is indebted to the Forest Service because of non-payment or has a history of presenting “bad” checks, the Collection Officer shall not accept a check as payment. Collection Officers shall visit the Collections Clearing House (CCH) website to review the list of non-negotiable remittances report to corroborate the customer’s current status. This report consists of the names of the customers that are indebted to the Forest Service with comment such as: non-sufficient funds and account closed. The CCH spreadsheet of debit vouchers can be accessed by selecting the internet link in section 16 exhibit 01 and:

- a. Selecting the link for the “debit voucher ” above to open
- b. Selecting NSF.POSS.LXBX (date) to open a spreadsheet, and
- c. Sorting the spreadsheet by Customer Name by selecting the box with a triangle next to Customer column. Select Filter and Sort A to Z.

When a customer’s name is present, determine status of the past check by reviewing the Comments column. When the check has been remedied and another check can be accepted, the Comments column will have “POSTED TO” and a document number.

Collection Officer may not accept forest product contract bill payments. Purchasers may be provided a pre-addressed envelope for the lockbox for their use.

13.32 - Processing by TGA Account

Only authorized units may deposit checks via a TGA. If authorized to use this deposit method, the back of checks shall be endorsed with “ALC 12-40-1100, For credit to the US Treasury.” Refer to section 13.1 for the deposit and reconciliation process. Other units may deposit cash and coin in the TGA; checks must be individually scanned into ERS.

13.33 - Processing by FedWire

FSM 6530

13.34 - Processing by Lockbox

The Department of Treasury contracts for lockbox services from banks. US Bank is the Forest Service’s current mail-in lockbox bank. Check payments and associated bills for collection are

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sent to lockbox. The contracted bank scans the checks and remittances to create an electronic file with an electronic record for each remittance. The files are interfaced with the core accounting system nightly.

At least weekly, the remittances which cannot be deposited in ERS must be sent with a bill for collection to the lockbox for deposit. If a bill is not provided to the Collection Officer, section 14.31 for instructions.

The lockbox address varies by method of delivery. For US Postal Service use: USDA Forest Service, P.O. Box 6200-09, Portland, OR 97228-6200. For courier or overnight delivery services use: US Bank Government Services, Attn: USDA Forest Service 6200-09, 17650 NE Sandy Blvd., Portland, OR 97230.

The method of transmittal is as follows:

1. Do not send cash to the lockbox. Convert domestic cash and coins to money orders or cashier's check, by the type of sale in each bill for collection, (for example, jury duty fees are separate from quarters rental fees). The back of each check shall be endorsed with "ALC 12-40-1100, For credit to the USDA Forest Service". A rubber stamp may be used for the endorsement.
2. Use form FS-6500-237, *Lockbox Content Manifest* to track checks in transit to lockbox. This log must include the Collection Officer contact information, the number of each type of checks being transmitted (personal, business, money order, cashier check) and the subtotal for each type.
3. Make a photocopy of each check, the bill(s) for collection and the form FS-6500-237 for documentation purposes.
4. Mail the checks, the bill and the manifest certified - return receipt. Purchase certified return receipt notification unless the deposit is \$35 or less.
5. The Collection Officer shall retain a copy of the bill, the manifest, and the checks in their Collection Officer's file until notified of the bill paid date. Upon notification of the bill paid date, write the date on the copy of the bill, and begin 14-day record retention for the photocopied checks.

13.35 - Processing by CFO B&F Billings Branch

Treat mutilated checks as non-negotiable and attempt to secure a replacement check from the customer, FSH 6509.11k, chapter 30.

Collection Officers and resource specialists identify incomplete deposits toward their bills on the Unidentified report and provide corrective information to CFO B&F Billings Branch

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Collection Clearing House staff. The report can be filtered by the bill number, the customer name, and the Collection Officer's name. Upon notice of the corrective information, CCH staff will correct and approve the rejected receipt transaction in the core accounting system. Aged incomplete deposits (stale transactions) can be either refunded to the remitter as an overpayment or transferred to the Treasury as a Miscellaneous Receipt, FSH 6509.11k chapter 30. Refer to section 16 exhibit 01 for an internet link to the CFO BF Collection Clearing House report site for the current Unidentified report.

Debit vouchers are created when the Treasury is unable to draw on the customer's banking institution. The CFO B&F Billings Branch, CCH manually creates a negative receipt transaction for each debit voucher transactions for card and check transactions processed via lockbox and FedWire. The Financial Management System staff create a negative receipt transaction to reverse the Pay.gov and non-referenced sale transactions of unnegotiable checks.

14 - Other Collection Officer Activities

14.1 - Safekeeping of Remittances

Line Officers shall provide safekeeping facilities to each Collection Officer for nighttime storage of receipts, and for daytime storage of receipts and fee envelopes containing receipts. When not being used, the receipts, imprest funds and fee envelopes containing receipts shall be stored in a safe.

The safe's combination shall be changed immediately when it is compromised, thought to be compromised or is transferred to a different Collection Officer.

Collection Officers receives remittances from customers in person or from other Collection Officers, through the mail, or from self-service fee boxes. Each remittance item (cash, coin, money order, and check) shall be deposited in accordance with the Treasury deposit frequency requirements.

Collection Officers shall:

1. Memorize the combination for the assigned safe and other safekeeping facilities. Provide envelope with safe combination or duplicate key to designated official for emergency access and retain notice that the envelope has been received by the designated official, otherwise it shall not be written. Notify management if the combination is compromised or thought to be compromised.
2. Store receipts (cash, unscanned checks, and unscanned money orders) in individual cash register drawers, locking metal cash boxes or locking bank bags while performing daily office duties. Receipts must be locked in the safe whenever the Collection Officer is away from the collections for any length of time. Cash and coin must be kept separate from other types of funds (such as a coffee fund) and controlled property.

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3. Retain the merchant copy of the register tape for credit card sales and a duplicate copy of the register tape with copies of bills for collection and forest product permits. Offer the customer receipt to each customer.
4. Keep all checks that have not be scanned in locking cash box and safe, along with cash and coins. Once scanned into ERS, these checks are kept as a Collection Officer records for the retention period, section 16 exhibit 6.

The sale of controlled property must be recorded in the electronic collection register. If the electronic collection register is not available, use the form FS-6500-75, *Collection Officer's Register* in conjunction with the source document(s) to establish an audit trail. The Collection Officer records the product information from the remittances onto the Collection Officer's Register, section 16 exhibit 05.

5. Manage cash register drawer, if provided, as follows:
 - a. The cash register drawer must afford the same or improved controls over cash, unscanned checks and unscanned money orders as holding collections during the day in a locking cash box.
 - b. Remove collections at the end of the day and leave the cash register drawer(s) open to discourage damage to the machine if a break-in occurs. Do not store collections in the cash register overnight or while the Collection Officer is not on duty. Lock the register drawer while the Collection Officers are at lunch or on short breaks.
 - c. More than one Collection Officer may not have access or operate out of the same drawer at the same time. The unit manager (such as the District Ranger) or other designated individual shall secure un-issued keys.
6. Record on a temporary sales record items sold by an incidental Collection Officer (who does not have access to ERS) during the regular Collection Officer's break or lunch. Back-up Collection Officers are responsible for the receipts until the collections are turned over and are accepted by the regular Collection Officer. The Collection Officer shall then record the sale(s) in ERS and merge the receipts with their other collections.
7. Remain personally liable for cash, unscanned checks and unscanned money orders and unopened recreation fee envelopes in their possession. In case of loss, Collection Officers must show that the loss occurred without fault or negligence on their parts to be eligible for relief from liability.
8. Transfer the cash, unscanned checks and unscanned money orders to another Collection Officer, as needed, to ensure quicker storage into safekeeping facilities, quicker recording of the receipts in ERS and timely conversion of currency and coin to a check

for deposit. Transfers must be confirmed by two Collection Officers and the record of signatures must be retained by both Collection Officers.

9. Compare permit collections with the forest product permits using reports from ERS and the NRM TIM system at least weekly before “batching forest product permits.” Use the ERS Sales by Item by Reference report and the NRM TIM Timber/POSS Reconciliation Detail worksheet (or equivalent), part of the Audit and Accountability Category, to ensure that permit values in the NRM TIM system match the sales recorded in ERS. If errors are identified, contact Supervisor or unit forest products resource specialist for assistance.
10. Forward requests to add, modify or delete products to the ERS product list to the collection point of contact for the unit (such as ERS Forest Point of Contact or Budget Officer.) For example, when a new recreation area fee structure is designated and when maps are deemed unsalable (a new map title is received or when a map is replaced or when the sale price changes). Refer to section 16 exhibit 01 for an internet link to instructions for ERS Item Management.

14.11 - Emergency Access to the Safekeeping Facilities

Only the Collection Officer or in the event of an emergency, the Administrative Officer, or a designated Forest official for the subunit to which the Collection Officer is assigned, shall have access to the Collection Officer’s safe combination or key. The combinations and keys that are used for emergency access shall be secured in the following manner:

1. The Collection Officer shall put the safe combination and a duplicate key, if applicable, in a sealed envelope. Sign and date the sealed flap of the envelope. Mark on the outside of the envelope with a short note describing the content, as follows: “Personal - Attention: To be opened only by the Administrative Officer or equivalent. Safekeeping for (print the Collection Officer’s name)”
2. The Administrative Officer shall place these envelopes in a safe; controlled by an appropriate official.
3. The Administrative Officer shall notify the Collection Officer (preferably by email message) when the envelope has been received.
4. Emergency access is defined as death, immediate resignation, or an unexpected long-term medical absence or administrative access for audit purposes.
5. Protocol for emergency access is two people for example an Administrative Officer and another Collection Officer or a Line Officer and another Collection Officer. An inventory will be taken of controlled property and documented and signed by both parties. Any cash or checks in the safe need to be documented on a cash transfer form FS-6500-

0275. The cash transfer form will be signed by both parties as well as the Collection Officer receiving the funds.

14.12 - Safekeeping for Change - Making Funds

Collection Officers may make change from collected money, but no cash may be held back from a deposit to serve as an on-going change fund without formal designation of the amount as an imprest fund. A cash advance for change-making purposes shall be obtained from an Imprest Cashier, FSH 6509.14, chapter 20.

Cash received for change-making purposes is subject to the same standards of handling and safeguarding as cash. While change-making funds may be commingled with collections during the day, separate change-making funds from collections before beginning a new shift. Do not deposit change making funds with collections. When these funds are no longer needed, return immediately to the Imprest Cashier.

14.2 - Transferring Receipts to Another Collection Officer

A Collection Officer may transfer money to another designated Collection Officer for deposit. For example, a Collection Officer who retrieves envelopes from self-service fee tubes, and a Collection Officer at a low volume office can transfer cash and unscanned checks to another Collection Officer or a contracted courier service (such as Brink's Company) for deposit. Collection Officers shall:

1. Document the transfer of receipts on a form FS-6500-275, *Cash Transfer Form* as follows:
 - a. Prepare an original and one copy of the form FS-6500-275 with the identification information for the transferring Collection Officer (one who received receipts from the public and recording them into ERS and the receiving Collection Officer. Do not use this form for un-opened recreation fee envelopes.
 - b. Record the Shift number for each day's cash and coins to be transferred.
 - c. Count the cash and coin to confirm the amount received, transfer the receipts, both Collection Officers read the appropriate certification statement, and both sign the form and retain a copy.
 - d. Retain the original dual signed form in the receiving Collection Officer's records and a copy of the dual signed form in the transferring Collection Officer's records. Refer to section 16 exhibit 04 for an example of form FS-6500-275.

2. Complete the deposit. The receiving Collection Officer shall convert cash and coin to cashier check, money order or TGA account deposit and link the shift number(s) with the check(s)/deposit in ERS.

Collection Officers may transfer unopened, self-service recreation fee envelopes using a written receipt or a form AD-107, *Report of Transfer or other Disposition or Construction of Property*. Include the source/location of the envelopes, the date retrieved from the source location of the envelopes and the number of unopened envelopes on the form AD-107. A list of envelopes by serial number is not required. Read the appropriate certification statement and sign both the form and the copy. Retain a copy of the document for the Collection Officer files.

14.3 - Managing Bills for Collection

14.31 - Requesting Bill for Collection

A bill for collection is required when the ERS does not include the necessary product (such as salary reimbursement for jury duty and restorations). Collection Officers should contact their Supervisor or unit Budget Officer for advice regarding the check. The unit Budget Officer generally submits requests in the core accounting system's Billing module or submits form FS-6500-300, *Request a Bill for Collection*.

14.32 - Tracking Aged Bills (Accounts Receivable)

The billing lifecycle begins when a billing document is entered into Agency's core accounting system and continues through closure by collection, write-off, or cancellation. Any bills that are found to be inaccurate must be corrected by the person who requested the bill for collection. The lifecycle includes the period of time when a valid, legally enforceable debts has been referred to the Treasury for collection.

The originator of a bill will review the Aged Billing Reports and for each unsettled bill for collection monthly to ensure that the following items are accurate:

1. Billing document was entered with the appropriate Transaction Code/Transaction Type.
2. The proper Customer Codes is used.
3. Interest, late payment charges and administrative fees are in compliance with the terms of permits and contracts.
4. Accounting codes (job codes) are correct for the activity/service being billed.

Dunning notices are reminders to customers that a bill for collection remains unpaid, after the due date (an aged bill). Interest charges, administrative costs and penalty charges may be

included. The CFO B&F Debt Management staff issue dunning notices for miscellaneous bills and non-pay and leave employee debt from core accounting system.

Occasionally a bill may contain an error. If issued, bills must be cancelled in the core accounting system by the Debt Management staff. Form FS-6500-236, *Authorization to Terminate Collection Action* is completed by the unit and submitted to the Debt Management staff (email: SM.FS.ASC_DebtMgt@usda.gov).

When a debt may be written-off in the core accounting system, form FS-6500-236, *Authorization to Terminate Collection Action* is completed by the unit and submitted to the Debt Management staff (email: SM.FS.ASC_DebtMgt@usda.gov). Refer to FSH 6509.11k chapter 30 for additional information about bills created in interfaced systems for forest product contracts, special use permits, range permits and mineral materials.

14.33 - Correcting Receipts that Were Rejected During System Interfaces

When the reference information input into the ERS does not match the bill in the core accounting system, the receipt transaction rejects. Units must research each rejected receipt transaction and notify CFO B&F CCH with the automated receipt claim to match the receipt and bill. Refer to section 16 exhibit 01 for a link to automated receipt claim.

If a Bill Payment has been processed in the ERS, monitor the Unidentified Report daily for at least a week. Refer to section 16 exhibit 01 for an internet link to the CFO B&F Collections Clearinghouse –Reports site. If a remittance rejects, research the rejected remittance. The list below contains various scenarios when collections are rejected:

1. The remittance exceeds the amount of bill. The amount of overage will reject. Contact your Supervisor for the appropriate resource staff. The bill will need to be corrected.
2. Duplicate remittances are sent for the same bill. The second remittance will reject since the bill was already liquidated. Contact your Supervisor for the appropriate resource staff. Either the bill number is incorrect or the duplicate payment will need to be refunded.
3. The bill number does not exist in core accounting system. Contact your Supervisor for the appropriate resource staff. The permit might not have been completed in NRM Special Uses Data System (SUDS) and interfaced to the core accounting system before receipt of the remittance.
4. Incorrect or incomplete reference information was recorded in the ERS.
5. For additional scenarios of rejected remittances, FSH 6509.11k chapter 30.

14.4 - Managing Controlled Property by Collection Officers

Most products sold by Collection Officers are controlled property. Controlled property (FSM 6410) includes recreation passes, maps and Christmas tree tags, forest product permits, as well as, items that accompany a forest product permit, such as fuelwood tags and forest product load tickets. Vouchers that can be redeemed for recreation pass are not controlled property; exchanged vouchers can be destroyed after being recorded in the ERS.

Collection Officers shall process and handle controlled property in accordance with FSM 6410; and obtain guidance from a Supervisor when situations arise that are not covered by such regulations or where clarification of guidance is needed.

14.41 - Receipt and Transfer of Controlled Property

Collection Officers are responsible for controlled property assigned to them. Prudent care must be taken to protect them from loss or theft. Collection Officers generally transfer with an issuing office or another Collection Officer. Whenever possible, a Collection Officer should obtain controlled property from the issuing officer rather than from another Collection Officer.

Use instructions in FSM 6410 to document the transfer of controlled property on form AD-107, *Report of Transfer or Other Disposition or Construction of Property*. File the signed form in the Collection Officer file. If commercial, prepaid plastic cards are authorized for money order/cashier check fees. Refer to section 13.14 for additional internal controls.

Once the electronic inventory system is in use on a unit,

1. The designated Inventory Manager will receive orders for recreation passes and maps from external sources (such as Government Print Office's map printers and US Geologic Service warehouse) and initiate the property in the electronic inventory system.
2. The dual signed form AD-107 will be routed for signature and stored electronically in the electronic inventory system; paper copies will no longer be retained in the Collection Officer file.

At remote fee collection sites (locations without electricity and internet connectivity for an ERS register), controlled property will be consigned to "remote" Collection Officers and managed as a consignment. Collection Officer with access to an ERS register will remain responsible for the consigned property and will record sales at least weekly. Use a log similar to the one described in section 12.82b to document exchange of consigned property and receipts.

14.42 - Safekeeping of Controlled Property

Inventory and control records must be stored in a secure, locked area with individual access by the Collection Officer. Storage areas can vary by the volume of the product. For example,

smaller quantities can be stored inside the safe with remittances and larger quantities remain in a locked closet.

14.43 - Sale of Recreation Passes and Permits

When selling controlled property, Collection Officers shall record the required reference information in the ERS. Record the recreation pass number, bill number, mineral material permit number in the ERS transaction's Reference field. The Sales by CO by Item report and Sales by CO by Item Reference report are used to maintain separate accountability and facilitate internal reviews.

The Collection Officer shall also provide information on the proper use of the controlled property. For example, if a customer has obtained an interagency annual pass, explain how the annual pass should be displayed; or if a customer purchases a fuelwood permit, explain where the fuelwood can be obtained. Refer to section 12 for links to these instructions.

14.44 - Exchange of Controlled Property

The exchange of controlled property is permissible due to damage. Issuance of exchanged property is allowed when remnants of a damaged property are returned, such as a damaged senior pass. Additionally, obsolete passes and maps can be exchanged by third parties in accordance with their agreement. Collection Officers record a sale transaction in the ERS with 100% discount and if applicable, include the serial number of the outgoing item.

When exchanging passes and maps, the Collection Officer shall print the word "VOIDED" in large letters (on both sides of the pass), sign and date the face of the item. Collection Officers are responsible for this exchanged property until shredded. This is not considered inventoried property, so its destruction is not recorded via form AD-112, *Report of Unserviceable, Lost, or Damaged Property*.

Denial of replacements can be documented in writing, if requested by the customer. The letter would explain the denial reason as well as the accountable nature of the property and reemphasize that the purchaser has the obligation to safeguard their property.

14.45 - Refund of Controlled Property

Make refunds only when there is evidence of fault or neglect on the part of the Government, or for other justifiable reasons. All refund requests must be referred to the original purchase location. A written description of the situation must be retained to explain the increase in inventory for the returned property. For assistance refer to B&F Miscellaneous Refund.

14.46 - Disposal of Controlled Property

When it is necessary to void the controlled property (such as for damaged recreation passes and errors in completing and validating a recreation pass or miscellaneous forest product load tag), the Collection Officer shall print the word “VOIDED” in large letters (both sides of passes), sign and date the face of the controlled property. Collection Officers are responsible for voided controlled property until transferred to the issuing office via form AD-107, *Report of Transfer or Other Disposition or Construction of Property* or approved for disposal via form AD-112, *Report of Unserviceable, Lost or Damaged Property*. Refer to FSM 6410 for instructions.

Situations occur which result in obsolete controlled property, such as issuance of an updated forest visitor map, or expiration of an annual recreation pass. The Collection Officer shall print the word “OBSOLETE” in large letters across the face of the ticket, record the reason for voiding the controlled property, sign and date and store the voided property until transferred to the issuing office via form AD-107 or approved for disposal via form AD-112, refer to FSM 6410 for instructions. Refer to FSM 7140 for instructions to transfer obsolete forest visitor maps to educational institutions.

Collection Officer shall retain a completed copy of the forms in the Collection Officer file. Once the electronic inventory system is in use, form AD-112 will be completed electronically and no longer retained in a Collection Officer file.

14.47 - Lost or Missing Controlled Property

Collection Officers shall immediately report any lost or missing controlled property to their designated Accountable Property Official. Collection Officers shall complete a form AD-112, *Report of Unserviceable, Lost or Damaged Property* for lost or missing personal property, including recreation passes and maps. The unit headquarters will issue further instructions concerning the handling of this matter, per FSM 6410.

15 - Lost, Missing, Stolen or Mutilated Monetary Instruments

Collection Officers shall immediately report any lost or missing cash, coins or unscanned checks to the unit’s Administrative Officer or equivalent (FSM 6507 and FSM 6530).

Upon discovery of the loss, destruction, or mutilation of a check received for a bill payment or permit, the Collection Officer shall notify the customer immediately and suggest that the customer provide a replacement check. If checks were incorrectly shredded by the Collection Officer suggest the customer provide a replacement check. Refer to section 13.31 for instructions on the retention of checks.

If neither a damaged check nor a photocopy of the check can be scanned in the ERS (section 13.3), submit the damaged to the lockbox with a bill for collection. Refer to section 14.3 to request a bill for collection.

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Exercise caution when opening recreation fee envelopes which might pose a health hazard or safety risk, such as presence of a chemical smell or unidentified substance, or of a covering of powder or mold. Partially burnt or damaged currency can be redeemed at full value when clearly more than half of a note identifiable as US currency is present along with sufficient remains of any relevant security features. Refer to section 16 exhibit 01 for internet link to Department of Treasury Bureau of Engraving and Printing site for redemption instructions.

If the investigations and reviews (FSM 6507 and FSM 6530) indicate negligence by the Collection Officer or the Line Officer, bill(s) shall be prepared due to the negligence. Examples of liability are when:

1. A Line Officer does not provide a locking drawer in a safe for cash. Management's negligence due to inadequate safekeeping.
2. A Collection Officer does not use a safe to store cash overnight. Collection Officer is negligent.
3. Collection Officer is not properly trained to perform the assigned duties and cash is lost. Failure to train the Collection Officer may indicate negligence by management and the Collection Officer.

Once the debt has been established in the core accounting system, due process instructions are provided to the employee and a request for waiver of liability can be submitted. Refer to section 16 exhibit 13 for a sample request for relief of liability.

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16 - Exhibits

16 - Exhibit 01

List of Internet Links for Collection Activities

Section	Internet Link	Text Internet Site
11.3	Connect HR; AgLearn	https://aglearn.usda.gov/course/view.php?id=67896
11.3	eCollection Retail System User Site	https://Usdagcc.sharepoint.com/sites/fs-cfo-fmseccs/SitePages/Home.aspx
11.3	CFO BF Over the Counter Collection and Billing Module Information	https://usdagcc.sharepoint.com/sites/fs-cfo-bfp/OTC/SitePages/Home.aspx
11.4	USDA Computer-Generated Forms	https://Usda.gov/directives
11.4	FS Forms Management	https://Usdagcc.sharepoint.com/sites/fs-orms/orms-forms/Pages/FormsHome.aspx
11.4	FS Directives Management	https://Usdagcc.sharepoint.com/sites/fs-orms/orms-directives/Pages/Browse-Directives.aspx
11.4	Financial Management Systems (ERS)	https://Usdagcc.sharepoint.com/sites/fs-cfo-fmseccs/SitePages/Home.aspx
11.4	USDA Directives	https://www.usda.gov/directives
11.53	e-Collections Retail System - Frequently Asked Questions	https://Usdagcc.sharepoint.com/sites/fs-cfo-fmseccs/Lists/ERS_FAQ/FAQ%20View.aspx
11.65	Collections Clearinghouse - Reports	https://usdagcc.sharepoint.com/sites/fs-cfo-bfp/CCH/SitePages/Reports.aspx
12	ERS	https://Usdagcc.sharepoint.com/sites/fs-cfo-fmseccs/SitePages/Home.aspx
12.1	Miscellaneous Payments	https://Usdagcc.sharepoint.com/sites/fs-cfo-bfp/MiscPay/SitePages/Home.aspx
12.1	Recreation Information	https://Usdagcc.sharepoint.com/sites/fs-rhvr-rdi/SitePages/USFS-Recreation.gov-Information.aspx?OR=Teams-HL&CT=1631810395307
12.1	Forest Service Recreation Enhancement Act Toolbox - Standard Amenity Fees	https://usdagcc.sharepoint.com/sites/fs-rhvr-rear/SitePages/Home.aspx
12.1	ERS frequently asked questions	https://Usdagcc.sharepoint.com/sites/fs-cfo-fmseccs/SitePages/ERS-FAQ.aspx

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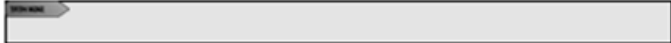
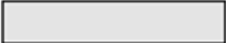



16 - Exhibit 01 - Continued

Section	Internet Link	Text Internet Site
12.2	TIM Permits User Guide	https://Fsweb.nrm.fs.fed.us/applications/tim/permits.php
12.2	ERS-FAQ	https://Usdagcc.sharepoint.com/sites/fs-cfo-fmseccr/SitePages/Home.aspx
12.3	Geospatial Management Office (GMO) Price List	https://Apps.fs.usda.gov/gtac-tools/GMO/
12.72	CFO B&F Budget Execution, Job Code tab	https://usdagcc.sharepoint.com/sites/fs-CFO-bfp/BudgetExe/SitePages/Home.aspx
12.72	Miscellaneous Payments	https://usdagcc.sharepoint.com/sites/fs-cfo-bfp/MiscPay/SitePages/Home.aspx
12.77	CFO B&F Budget Execution, Job Code tab	https://usdagcc.sharepoint.com/sites/fs-CFO-bfp/BudgetExe/SitePages/Home.aspx
12.83	Service First US Forest Service	https://www.fs.usda.gov/working-with-us/partnerships/servicefirst
13.12	Treasury's OTC training	https://usdagcc.sharepoint.com/sites/fs-cfo-bfp/OTC/SitePages/Home.aspx
13.13	B&F Miscellaneous Pay	https://usdagcc.sharepoint.com/sites/fs-cfo-bfp/MiscPay/SitePages/Home.aspx
13.31	ERS quick reference guide	https://usdagcc.sharepoint.com/sites/fs-cfo-fmseccr/Training/Forms/Documents.aspx
13.31	B&F Collection Clearing House reports	https://usdagcc.sharepoint.com/sites/fs-cfo-bfp/CCH/SitePages/Reports.aspx
13.35	B&F CCH reports	https://usdagcc.sharepoint.com/sites/fs-cfo-bfp/CCH/SitePages/Reports.aspx
14.1	ERS team SharePoint site	https://usdagcc.sharepoint.com/sites/fs-cfo-fmseccr/SitePages/Home.aspx
14.33	B&F CCH site for CCH forms	https://usdagcc.sharepoint.com/sites/fs-cfo-bfp/CCH/SitePages/Forms.aspx
14.33	B&F CCH site for reports	https://usdagcc.sharepoint.com/sites/fs-cfo-bfp/CCH/SitePages/Reports.aspx
15	Treasury Bureau of engraving-damaged, soiled currency	https://www.bep.gov/services/mutilated-currency-redemption

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16 - Exhibit 02

Completed form FS-6500-248, Designation of Collection Officer


		DESIGNATION OF COLLECTION OFFICER	
(Reference FSH 6509.14)		FS-6500-0248 (REV. 03/2023)	
A Designating Officer must complete this form and a copy must be in the Collection Officer's file			
Name of Employee:		Smokey Bear	
Name of Forest/District/Location:		Idaho Panhandle NF, Coeur D-Alene River RD	
Effective Date of Collection Officer Designation:		03/10/2024	
Authority to collect the following amounts (check the appropriate boxes below):			
<input checked="" type="checkbox"/> Recreation Amenity Fees (such as parking, campgrounds & visitor centers)	<input checked="" type="checkbox"/> Forest Products Permit Sales (e.g. fuelwood, post and poles, plants, fungi, fruit and nuts)		
<input checked="" type="checkbox"/> Recreation Passes (e.g. Interagency and forest passes)	<input type="checkbox"/> Mineral Material Permits		
<input checked="" type="checkbox"/> Map Sales	<input type="checkbox"/> Imprest Fund, select one:		
<input type="checkbox"/> Donations	<input type="radio"/> Cashier/Alternate Cashier <input type="radio"/> Sub-cashier		
	<input type="checkbox"/> Other: (specify):		
ACKNOWLEDGEMENT I certify that I have been adequately trained on the proper handling and safeguarding of government funds in my possession, and understand that I am responsible for any loss or shortages of such funds. However, I may be relieved of any liability if the loss occurred without fault or negligence on my part, and while I was properly acting in the discharge of my official duties.			
			
Signature of Employee Designated Collection Officer		Date of CO Signature	
ACKNOWLEDGEMENT I certify that you have been adequately trained on the proper handling and safeguarding of government in your possession. You are hereby designated a collection officer of the United States, effective on the date shown above and continuing until further notice.			
Signature of Designated Officer:			
Name (print):			
Title (print):			
Date of Signature:		11/06/2023	

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16 - Exhibit 03

Completed form FS-6500-247, Revocation of Collection Officer Designation

		REVOCATION OF COLLECTION OFFICER DESIGNATION		FS-6500-0247 (REV. 10/2023)	
		(Reference FSH 6509.14)			
<p>Instructions: Complete this form to revoke or terminate a collection officer's designation. Keep a completed copy of this form in the collections officer's file and the unit collection file.</p>					
Collection Officer's					
1. Name:		<input type="text" value="Smokey Bear"/>			
2. Unit Name and Location:		<input type="text" value="Idaho Panhandle NF, Coeur d-Alene River"/>			
3. Designation Type:		<input type="text"/>			
4. Designation Date (MM/DD/YYYY):		<input type="text"/>			
5. As of the effective date of <input type="text" value="08/31/2023"/> (MM/DD/YYYY), the designation of this individual as a Collections Officer of the United States of America is revoked/terminated.					
6. Reason for Revocation/Termination (provide a brief statement):					
<input type="text"/>					
7. Authorized Signature:					
Revoking Officer:		<input type="text"/>		<input type="text"/>	
		(Signature)		(Date MM/DD/YYYY)	
		<input type="text"/>			
		(Title)			
8. Revoked Collection Officer:		<input type="text"/>		<input type="text"/>	
		(Signature)		(Date MM/DD/YYYY)	

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16 - Exhibit 04

Completed form FS-6500-275, Cash Transfer Form

Shift Number		Cash Amount	Shift Number		Cash Amount
1	385	\$ 126.25	8		
2	390	\$ 45.75	9		
3	471	\$ 771.15	10		
4			11		
5			12		
6			13		
7			14		

Total Cash Amount Recorded: \$ 943.15

With my signature, I certify that the total cash amount, listed above has been recorded accurately and is transferred on the date listed.

Signature: _____ Date: 03/06/2023

Receiving Collection Officer/Unit Collection Officer

Name: Patty Erickson

Region: R6 Forest: Malheur - 04 District: SO

Total Cash Amount Received: 943.15

With my signature, I certify that the total cash amount received is being transferred to me, is adequately documented, accounted, and recorded in the shift(s) listed.

Signature: _____ Date: 03/06/2023

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16 - Exhibit 05

Example of form FS-6500-75, Collection Officer's Register

COLLECTION OFFICER'S REGISTER						
(Reference FSH 6509.14)				FS-6500-0075 (REV. 11/2023)		
Instructions: Complete requested information: Box 1- Enter date collection received. Box 2- Enter name of Vendor/Check Writer; If recording a transfer, enter collection Officer's name and complete boxes 5,6,&7. If submitting a bill for collection, enter "Bill for Collection" and complete boxes 5,6,& 7. Box 3- Enter the dollar amount collected. Box 4- Enter payment information, enter check number if paid by check, enter CS if paid by cash, enter PC if paid by credit card/debit. Box 5- Enter bill number when preparing a "Bill for Collection Request". Box 6- Enter date collections sent to lockbox bank.						
CO Name: Woodsy Owl		Unit: Chippewa NF, Black Duck RD		Type of Collection (e.g. Map Sales): General		Page: 1
1. Date Received (mm/dd/yyyy)	2. Name of Vendor/Check Writer or Description	3. Amount	4. Payment Information	5. Bill Number	6. Lockbox Sent Date or Transferring CO Signature	7. Lockbox Paid Date or Receiving CO Signature
10/09/2023	Oak Pine-jury duty	85.15	25449	18000000001		
12/15/2022	1st Quarter Cash Verification					
	Cash on hand matched ERS			Big Bear, Dist. Ranger		
03/22/2023	2nd Quarter Cash Verification					
	Cash on hand matched ERS			Big Bear, Dist. Ranger		
	Imprest cash reconciled to log					
10/18/2023	Chippewa forest Map	14.00	CS			
	Interagency Annual Pass	80.00	CS	pass #1234567890		
	Internet off-line this morning					
06/15/2023	3rd Qtr. Cash Verification			Baby Bear, Rec. Staff		
	\$3 shortage recouped from CO					
09/25/2023	4th Qtr. Cash Verification					
	Cash on hand matched ERS					
	Imprest cash reconciled to log			Baby Bear, Rec. Staff		

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16 - Exhibit 06

Example of form FS-6500-269, Accountable Document Reconciliation

PROPERTY TITLE:		IA Annual	IA - Decals	IA Senior-A	IA Senior-LT
SALE PRICE:		\$ 80.00	\$ 0.00	\$ 20.00	\$ 80.00

SECTION A - INVENTORY				
1. Beginning Inventory (Ending Inventory from last audit)	69	7	56	51
2. Quantity Received (Form AD-107)	0	20	0	0
3. Quantity Transferred (Form AD-107)	47	18	48	44
4. Quantity Unserviceable, Lost or Destroyed Property (Form AD-112)	15	7	6	0
5. QUANTITY AVAILABLE FOR SALE [(lines 1 + 2) minus (lines 3 + 4)]	7	2	2	7
6. Quantity Sold (ERS Sales by CO By Item report)	7	2	2	7
7. Quantity Sold but Not Yet Recorded in ERS	0	0	0	0
8. Quantity Issued for Administrative Use but Not Recorded in ERS	0	0	0	0
9. TOTAL SOLD/ISSUED [lines 6, 7 & 8]	7	2	2	7
10. CURRENT INVENTORY ON HAND (Physical Count)	0	0	0	0
11. DIFFERENCE INVENTORY [line 5 minus (lines 9 + 10)]				

SECTION B - COLLECTIONS				
12. Value of Sales (Sales by CO By Item report)	\$ 560.00	\$ 0.00	\$ 40.00	\$ 560.00
13. Amount of Discounts (Discount by CO report)	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00
14. Amount of Collections Not Yet Recorded in ERS	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00
15. Value of Administrative Use Not Yet Recorded in ERS	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00
16. TOTAL COLLECTIONS [lines 12, 13, 14 & 15]	\$ 560.00	\$	\$ 40.00	\$ 560.00
17. DIFFERENCE COLLECTIONS [(line 9 x Sales Price) minus line 16]	\$	\$	\$	\$

SECTION C - PERMITS				
18. Amount of Permit Sales from TIM	\$	\$	\$	\$
19. DIFFERENCE PERMIT REPORTING [line 16 minus line 18]	\$	\$	\$	\$

Collection Officer / Property Custodian	Reviewer
Signature: _____	Signature: _____
Name: Woodsy Owl	Name: Smoky Bear
Title: SSS Date: 09/19/2023	Title: R6 Budget Analyst Date: 09/19/2023

Retain the signed form in the official Collection Officer record; working copies may be retained. The form will be required for the collection officer's audit and retained as an official record.

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16 - Exhibit 07

Collection-Related Document Retention

Form Number	Record Name	File Code	Retention Begins, When:	Retention Period (years)	Stored Electronically	Can be Transferred to NARA
FS-6500-248	<i>Designation of Collection Officer</i>	6530	Upon signature of FS-6500-247	6	Y	Y
FS-6500-247	<i>Revocation of Collection Officer Designation</i>	6530	Upon signature by approving official	6	Y	Y
FS-6500-279	<i>Collection Officer Audit Check List</i>	6530	The next annual internal review has been completed	6	Y	Y
FS-6500-75	<i>Collection Officer's Register</i>	6530	End of fiscal year	6	Y	Y
FS-6500-275	<i>Cash Transfer Form</i>	6530	End of fiscal year	6	Y	N
N/A	ERS merchant copy of credit card receipts	6530	End of fiscal year	1	N	N
N/A	Checks scanned into ERS	N/A	When settlement status is "Sent to FMFI"	14 days	N	N
FS-6500-237	<i>Lockbox Content Manifest, associated bill for collection and shipping receipt</i>	6530	End of fiscal year	6	N	N
FS-2300-26, FS-2300-26a	<i>Recreation Fee Envelopes and summary from the fee tube receipts, if used</i>	2330	End of fiscal year	1	N	N
FS-2400-1, FS-2400-9	<i>Forest Product Permit and Fuelwood Permit with NRM TIM-generated CO Register and transaction receipt</i>	2450	End of the fiscal year when the permit expires	30	Y	Y
FS-2800-9	<i>Mineral Material Permit with transaction receipt</i>	2850	End of the fiscal year when the permit expires	50	Y	Y
FS-6500-269	<i>Accountable Property Reconciliation</i>	6530	When the next inventory is completed	3	Y	N
AD-107	<i>Report of Transfer or Other Disposition or Construction of Property</i>	6410	When the next inventory is completed	3	Y	N
AD-112	<i>Report of Unserviceable, Lost, or Damaged Property</i>	6410	When the next inventory is completed	3	Y	N

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16 - Exhibit 07 - Continued

Form Number	Record Name	File Code	Retention Begins, When:	Retention Period (years)	Stored Electronically	Can be Transferred to NARA
FS-6500-285	<i>Imprest Fund Action Form</i>	6530	End of the fiscal year when the fund is transferred to another imprest cashier or returned to the Treasury.	3	Y	N
FS-6500-2740	<i>Treasury General Account Request</i>	6530	End of fiscal year	3	Y	N
FS-6500-2741	<i>Treasury General Account OTCnet Access Request</i>	6530	When next form is submitted	3	Y	N

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16 - Exhibit 08


Example Property Reconciliation for Consignment of Forest Product Tags

			Forest Product Tag - Blue	Forest Product Tag - Orange	Fuelwood - Pnk	Fuelwood - Green	Christmas Tree Tags	...
Vendor Name	Date	Transaction						
ABC Sporting Goods Example	11/1/21	AD-107 property to vendor	20				50	
	11/8/21	Sale permits: post & pole	-2				-4	
	11/15/21	Sale permits: post & pole	-15				-25	
	11/26/21	Cash sale					-16	
	11/26/21	AD-107 property transfer	25				-5	
Vendor Balance Example			28	0	0	0	0	0

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16 - Exhibit 09



Example of form FS-6500-2740, Treasury General Account Request

		TREASURY GENERAL ACCOUNT REQUEST	
(Reference FSH 6509.14)		FS-6500-2740 (REV. 04/2023)	
Agency Name: USDA Forest Service		Agency Location Code (ALC): 12 - 40 - 1100 AAC FORG	
Forest and Ranger District Name (OTCnet Endpoint Name):		Sequoia NF, Kern River RD - Lake Isabella	
District Address (Agency Address):		7000 Lake Isabella Blvd.	
City: Lake Isabella	State: CA	Postal Code: 93200	
District Point of Contact Name: Woodsy Owl		Phone Number: 760-379-3771	
Email Address: woodsy.owl@usda.gov			
Deposit Frequency Select one:	Average Monthly Deposit Amount	Average Monthly Currency & Coin	Delivery Method Select one:
Daily <input type="radio"/>	\$ 4.50	\$ 4,500	ATM <input checked="" type="radio"/>
Weekly <input checked="" type="radio"/>			Walk-Up <input type="radio"/>
			Deliver Service <input type="radio"/>
			Mail - In <input type="radio"/>
Requested start date: 05/01/2023		Average Monthly Checks (only if Deliver Service) \$ 0.00	
Are the deposits mixed checks and cash? Select one: <input checked="" type="radio"/> No <input type="radio"/> Yes (only if Delivery Service)			
Return item/adjustment address: CFO Budget and Finance, email SM.FS.asc_otc@usda.gov .			
Bank Preferences			
	1 st Preference	2 nd Preference	
Bank Name:	Second Bank of Porterville	Premier Credit Union	
Street Address:	945693 NE Morton Avenue	385401 King Canyon Road	
City, State, Postal Code:	Porterville, CA 93266	Dunlap, CA 93266	
With my signature, I certify that the above is accurate and complete.			
Local Line Officer's Signature	Sammy Salmon	03/06/2024	
	Print Name	Date	
Regional Budget Officer's Signature	Baby Bear	03/07/2024	
	Print Name	Date	
Chief Financial Officer's Signature	Robert Velasco	03/08/2024	
	Print Name	Date	
Once signed by Regional Budget Officer, forward form to: CFO Financial Policy at SM.FS.cfo-fp@usda.gov .			
File Code: 6530		For technical questions and Section 508 accommodation, please contact SM.FS.fseforms@usda.gov	
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16 - Exhibit 10

Example of form FS-6500-2741, Treasury General Account – OTCnet Set-Up Request

		TREASURY GENERAL ACCOUNT OTCnet UPDATE REQUEST (Reference FSH 6509.14 Chapter 10)		FS-6500-2741 (REV.04/2023)	
Contact Information:					
Forest and Ranger District Name <u>Angeles National Forest, San Gabriel Mountains National Monument</u>					
District Address <u>33708 Crown Valley Rd</u>		City <u>Action</u>	State <u>CA</u>	Postal Code <u>93510</u>	
District Contact Name: <u>Smoky Bear</u>		Phone Number: <u>(456) 789-1234</u>			
OTCnet Access: Once notified of the routing number and account number by the bank, complete this section to establish or update access in Treasury's deposit system, OTCnet. Required OTCnet training is available at: treasury.gov website.					
Bank Name <u>Wells Fargo</u>					
Routing Number <u>123456789</u>		Account Number <u>1234567891011</u>			
Action (Select One):		Role (Select One):		Date OTCnet Training Completed	
<u>Add, Delete, Modify</u>		<u>Prepare, Approve</u>		<u>Name</u>	
				<u>Title</u>	
				<u>Phone Number</u>	
				<u>Date OTCnet Training Completed</u>	
<input type="radio"/> A <input type="radio"/> D <input type="radio"/> M		<input type="radio"/> P <input type="radio"/> A		<u>Smoky Bear</u>	
<input type="radio"/> A <input type="radio"/> D <input type="radio"/> M		<input type="radio"/> P <input type="radio"/> A		<u>Recreation Program Manager</u>	
<input type="radio"/> A <input type="radio"/> D <input type="radio"/> M		<input type="radio"/> P <input type="radio"/> A		<u>(505) 123-4557</u>	
<input type="radio"/> A <input type="radio"/> D <input type="radio"/> M		<input type="radio"/> P <input type="radio"/> A		<u>10/03/2023</u>	
<input type="radio"/> A <input type="radio"/> D <input type="radio"/> M		<input type="radio"/> P <input type="radio"/> A		<u>Woodsy Owl</u>	
<input type="radio"/> A <input type="radio"/> D <input type="radio"/> M		<input type="radio"/> P <input type="radio"/> A		<u>Business Magmet. Assist.</u>	
<input type="radio"/> A <input type="radio"/> D <input type="radio"/> M		<input type="radio"/> P <input type="radio"/> A		<u>(505) 789-6543</u>	
<input type="radio"/> A <input type="radio"/> D <input type="radio"/> M		<input type="radio"/> P <input type="radio"/> A		<u>10/03/2023</u>	
<input type="radio"/> A <input type="radio"/> D <input type="radio"/> M		<input type="radio"/> P <input type="radio"/> A			
<input type="radio"/> A <input type="radio"/> D <input type="radio"/> M		<input type="radio"/> P <input type="radio"/> A			
<input type="radio"/> A <input type="radio"/> D <input type="radio"/> M		<input type="radio"/> P <input type="radio"/> A			
Change Account Number: Complete when notified by the bank that the account number has changed.					
Bank Name <u></u>		Current Routing Number <u></u>			
Address <u></u>		Current Account Number <u></u>			
<u></u>		New Routing Number <u></u>			
Contact Name <u></u>		New Account Number <u></u>			
<i>With my signature I certify that the above employees have completed Treasury's on-line training and understand the procedures for depositing collections using a Treasury General Account and electronic collection system.</i>					
Supervisor's Signature <u></u>					
Supervisor's Name <u>Sammy Salmon</u>					
Supervisor's Title <u>Program Manager</u>					
Once signed, forward the form to SM.FS.ASC_OTC@usda.gov and retain a copy in each Collection Officer's files.					

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16 - Exhibit 11


Example of Log for Check Fees

Date	Note	Transaction Amount	Card Fee	Card Balance
10/5/2022	Received plastic card on AD-107	–	–	\$50.00
10/7/2022	Purchased 2 money orders	-\$4.40	-\$0.25	\$45.35
10/13/2022	Purchased 1 money order	-\$1.65	-\$0.25	\$43.45
10/20/2022	Purchased 1 money order	-\$1.65	-\$0.25	\$41.55
10/27/2022	Purchased 1 money order	-\$1.65	-\$0.25	\$39.65
11/3/2022	Purchased 1 money order	-\$2.20	-\$0.25	\$37.20
11/10/2022	Purchased 1 money order	-\$2.20	-\$0.25	\$34.75
11/17/2022	Purchased 2 money orders	-\$3.85	-\$0.25	\$30.65
12/1/2022	Purchased 3 money orders	-\$6.05	-\$0.25	\$24.35
12/8/2022	Purchased 3 money orders	-\$6.05	-\$0.25	\$18.05
12/15/2022	Purchased 3 money orders	-\$6.05	-\$0.25	\$11.75
12/22/2022	Purchased 2 money orders	-\$4.40	-\$0.25	\$7.10
1/4/2023	Added value to card	\$25.00		\$32.10
1/6/2023	Purchased 1 money order	-\$1.65	-\$0.25	\$30.20

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16 - Exhibit 12

Example of form FS-6500-275, Cash Transfer Form

 CASH TRANSFER FORM			
(Reference FSH 6509.14)		FS-6500-0275 (REV.02/2023)	
<i>Instruction: Use for all currency and coin transfers. Record shift number(s) and associated cash amount(s) or attach Shift Summary (Z) report(s). Retain a copy of this form in both collection officers' files.</i>			
Recording Collection Officer/Unit Collection Officer			
Name: <u>Grey Wolf</u>			
Region: <u>9</u> Forest: <u>CNNF</u> District: <u>GDRD</u>			
Shift Number	Cash Amount	Shift Number	Cash Amount
1	\$20.00	8	
2	\$94.00	9	
3	\$14.00	10	
4	\$3,643.27	11	
5	\$20.00	12	
6		13	
7		14	
Total Cash Amount Recorded: <u>\$3,791.27 Canadian dollars.</u>			
<i>With my signature, I certify that the total cash amount, listed above has been recorded accurately and is transferred on the date listed.</i>			
Signature: _____		Date: <u>09/01/2023</u>	
Receiving Collection Officer/Unit Collection Officer			
Name: <u>CFO B&F</u>			
Region: _____ Forest: _____ District: _____			
Total Cash Amount Received: _____			
<i>With my signature, I certify that the total cash amount received is being transferred to me, is adequately documented, accounted, and recorded in the shift(s) listed.</i>			
Signature: _____		Date: _____	
File Code: 6530 For technical questions and Section 508 accommodation, please contact SM.FS.fsforms@usda.gov Page 1 of 1			

16 - Exhibit 13

Sample Request for Request for Relief of Liability

File Code: 6530

October 15, 2022

TO: Regional Forester

SUBJECT: Liability Waiver Request: John Doe

We request your concurrence for Collection Officer John R. Doe, a Forest Service employee of the Sample National Forest to be relieved from the liability of a \$850.01 shortage in his account.

The shortage resulted from a burglary at the Springfield Ranger Station in Springfield, Georgia, during the night of August 29, 2022, a locked safe containing the cashier's funds was forcefully opened and the contents stolen. The burglary was discovered on the following morning by Cashier Doe. He immediately reported the theft to his Supervisor, who notified local police authorities. Through administrative channels, the shortage was reported to Forest Service Law Enforcement and Investigation (LEI). The investigation by the Forest Service LEI 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 while the loss occurred during Mr. Doe's discharge of his official duties, the the loss occurred without fault or negligence on his part. Therefore, I recommend that relief be granted to Mr. Doe under the provisions of the Act of August 1, 1947, as amended by the Act of August 9, 1955 (31 U.S.C. 3527).

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

Sincerely,

Forest Supervisor

Cc:

Enclosure

16 - Exhibit 13 - Continued

Resume of Events

1. Mr. Doe was designated as a Collection Officer July 10, 2017, exhibit A.
2. The shortage was discovered by Mr. Doe upon reporting to work at 8:00 a.m. on August 30, 2022. Mr. Doe immediately reported the shortage, an apparent robbery, to his Supervisor, Mr. Robert R. Roe, District Ranger.
3. Mr. Roe immediately notified the local police authorities, Forest Service Law Enforcement and Investigation (LEI) and Mrs. J. Jones, Forest Administrative Officer who further reported the shortage by telephone to Mr. C. R. Smith, Regional Budget Director.
4. On August 30, 2022, Mr. Smith notified the Agriculture Department's Office of Inspector General (OIG). The OIG advised that they would not investigate but requested that a copy of this report be furnished them. Arvin County Sheriff began investigation on August 30, 2022. The LEI began an investigation on August 31, 2022.
5. Cashier Doe's cash was verified on August 30, 2022, by Richard Roe, his immediate Supervisor and the shortage confirmed, exhibit B.
6. A statement from Arvin County Sheriff, A. T. Hayes, on August 30, 2022 indicating that his investigation revealed no evidence connecting Cashier Doe with the theft, exhibit C.
7. A September 10, 2022 report from LEI states that "our investigation developed no information which would clearly and definitely implicate Mr. Doe in connection with this loss." exhibit D. Accordingly, there is no evidence that the loss resulted from any fault or negligence on the part of Cashier Doe.
8. Cashier Doe's designation is still in force.