

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

**Forest Service Handbook 6509.14 - Collection Officer Handbook
Zero Code**

Amendment: 6509.14-2024-2

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Approved by: Robert Velasco, Chief Financial Officer

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

Section 03e: Removes requirement to store controlled property in a safe with cash receipts.

Section 05: Adds definition for Speedo Number.

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01 - Authority

01.1 - Authority to Collect

The Federal Lands Recreation Enhancement Act (16 U.S.C. 6802) authorizes the Forest Service to collect amounts due to the United States as a result of Forest Service operations. The following types of fees are authorized:

1. **Admission Fees.** Allows the establishment of admission or entrance fees at congressionally designated national recreation areas where it is economical and feasible.
2. **Recreation Use Fees.** Allows for the charging of daily fees for the use of sites, facilities, equipment, and services provided at government expense that meet the requirements of section 3 of the Federal Land Recreation Enhancement Act.
3. **Recreation Permit Fees.** Allows for the charging of permits, such as the America the Beautiful - The National Parks and Federal Recreational Lands Pass Series formerly the Golden Age and Eagle Passports.

Sale of trees, portion of trees, and other forest products on National Forest System lands may be accomplished for the purposes of achieving the policies set forth in the Multiple-Use Sustained-Yield Act of 1960, as amended (74 Stat. 215; 16 U.S.C. 528-531) and the Forest and Rangeland Renewable Resources Planning Act of 1974, as amended (88 Stat. 476; as amended, 16 U.S.C. 1600-1614), and the National Forest Management Act of 1976 (P.L. 94-588). The rules governing sales of timber and other forest products are set forth in 36 CFR 223.1 and FSM 2404.28, exhibit 01.

The Act of August 3, 1956, as amended (16 U.S.C. 579b), sets forth the authority to establish a Working Capital Fund operation within the Forest Service.

The Act of June 30, 1914 (Ch. 131, 38 Stat. 415, as amended; 16 U.S.C. 498), authorizes moneys received as contributions toward cooperative work for the Forest Service.

Title 20 Code of Federal Regulations, Subpart E - Center Operations, sections 638.506, 638.508, and 638.523, authorizes Job Corps Civilian Conservation Centers to collect for vocational tools, clothing, and other equipment that are prerequisites to employment and services rendered or objects produced, such as arts and crafts and food service.

5 U.S.C. 552 sets the fee schedule for photocopying and research time for responding to Freedom of Information Act requests.

Fixing America's Surface Transportation Act of 2015 (P.L. 114-94) established a pathway for collecting electronic vehicle charging fees from employees and the public.

Comptroller General Decision March 25, 1985 - File # B-207731, sets forth the policy for bond requirements, volunteers, and contractors to serve as collection officers.

Comptroller General Decision, June 7, 1989 - File # B-207731.3, sets forth the policy for volunteers to sell permits and collect fees. Section 11(a) of the Federal Lands Recreation Enhancement Act sets forth the authority to use volunteers.

01.2 - Authority to Sell

The authority to sell maps is found in 7 U.S.C. 1387.

The Cooperative Funds and Deposits Act of December 12, 1975 (16 U.S.C. 565a1-a3), provides authority for use of participating agreements with interpretative associations to develop and publish cooperative environmental education and Forest Service materials.

01.3 - Authority to Accept Gifts or Donations

The Acceptance of Gifts Act (7 U.S.C. 2269), authorizes the U.S. Department of Agriculture agencies to accept donations of cash to be used in furtherance of official purposes.

01.4 - Authority to Retain Receipts (Job Corps Centers)

Comptroller General Decision B-215842, June 25, 1986, 65 Comptroller General 666. Allows Job Corps Civilian Conservation Centers to retain receipts derived from the sales of meals, clothing, tool kits, and arts and crafts, and from fines and property damage restitution. Such receipts need not be deposited into the U.S. Department of the Treasury's (Treasury) miscellaneous receipts as normally required.

01.5 - Authority for Imprest Change-Making Activity

Treasury Financial Manual 3400, Accounting for and Reporting on Cash and Investments Held Outside of the U.S. Treasury. This regulation describes when government receipts can be held as an imprest fund.

U.S. Department Agriculture Departmental Regulation (DR) 2250-1 (9/30/2020). This regulation requires the U.S. Department of Agriculture (USDA) agencies to eliminate imprest funds except where waivers have been approved. It provides instructions for waiver requests and certifications.

02 - Objectives

There are four (4) management results to be achieved using this handbook.

1. Implement internal controls over the receipt and disposition of various negotiable instruments and public funds.

2. Establish procedures for essential tasks of collection officers and administrative officers.
3. List, in logical sequence, the steps necessary to ensure the accuracy and propriety of transactions handled and provide standard service-wide procedures for economical and efficient processing of collections.
4. Provide direction for on-the-job training and self-development.

03 - Policy

Designating Officials must generate designation of Collection Officer and revocation of Collection Officer designation from the CFO Financial Policy SharePoint site. This will generate a Registry of Collection Officers for internal control reviews and management oversight. Only designated collection officers shall accept public monies, except as provided in FSM 6532.2 and 6532.3. United States coin or currency, money orders, cashier's checks, or bank drafts made payable to the Forest Service, U.S. Department of Agriculture or to the U.S. Treasury are acceptable for payment. Credit cards, debit cards, and other electronic forms of payment, to include paper-check conversion, where approved for use, must also be acceptable for payment. Personal checks may be accepted unless a valid reason exists for not accepting them.

1. All controlled property (such as recreation passes, forest product permits, maps, and tags) and collections must be placed under established controls to ensure proper handling and safeguarding.
2. Safeguards must be established and currently maintained which ensures accountability for such negotiable instruments and collections from the time of initial receipt to final disposition.
3. Collection officers shall exercise extreme care to protect controlled property and collections from loss or theft. If a loss of controlled property or collections is the result of failure to follow written direction, the collection officer may be held financially responsible. At a minimum, the following standards apply for protection of such items:
 - a. Each collection officer shall be provided with either a portable, locking cash box or an equivalent item. The cash box will provide a reasonable degree of safety and convenience as a means of holding, safeguarding, and transporting collections, negotiable instruments, and imprest funds for change-making purposes.
 - b. Each collection officer shall be provided with a separate locking drawer or compartment in either a combination-locked steel file cabinet or a safe for storing the collection officer's cash box. The locking drawer or safe must be for the exclusive use of the collection officer. The locking steel cabinet or safe must normally be located in an area out of public view. Collection officers shall be provided with a private area to open and count remittance envelopes.

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- c. Bar-locked or combination-locked steel filing cabinets are the minimum safekeeping facilities where small sums of money (less than \$500) are kept overnight.
 - d. Where large sums of money (\$500 or more) are kept overnight, a changeable combination safe with a lock meeting the Underwriter Laboratory class 5 requirements must be provided. The safe must weigh at least 300 pounds or be bolted or securely fastened to the floor or wall. Safes on rollers or casters must also be bolted or securely fastened to the floor or wall. A fireproof, insulated, steel file cabinet with a dial combination lock qualifies as a safe (FSM 6530.3).
 - e. Collections receipts must be stored in the combination-locked steel file cabinet or safe at all times when not in the personal control of the collection officer.
 - f. Employees may not convert United States funds for personal use, make a loan with or without interest, deposit in any bank, or exchange for other funds, any public money entrusted to the employee except as specifically allowed by law. Employees may not use official funds for the purpose of cashing checks of any kind, whether public or private. No employee shall carry on any trade or business, not specifically authorized by law, with the funds or property of the United States (18 U.S.C. 648, 1901; 31 U.S.C. 3302).
 - g. Collection officers may obtain advances from Class D imprest cashiers, funds for change-making purposes as provided in the FSH 6509.14, chapter 20. Imprest funds must be approved by the CFO Budget and Finance (CFO-B&F) Director only when justified because there is no other source for change making. See FSH 6509.14, chapter 20.7.
4. To ascertain the degree of compliance with regulation in establishing responsibilities, meeting objectives, operating within existing policies and identifying training needs, cash verifications and audits will be performed for each designated collection officer. Instructions found in FSH 6509.14, chapter 10 must be followed when performing an internal review.

04 - Responsibility

04.1 - Chief Financial Officer

04.1a - Director, Budget, and Finance

In addition to the responsibilities in the FSM 6530, the CFO Director of Budget and Finance delegates responsibility for managing the imprest fund program to the Branch Chief, Billings Branch, including the following:

1. Approving advances to and between cashiers and billing cashiers to reduce or liquidate advances.
2. Submitting information for annual reporting and for the periodic waiver certification request to the CFO Director of Financial Policy using form FS-6500-0279, Collection Officer Check List, item 28.

04.1b - Director, Financial Policy

In addition to the responsibilities in the FSM 6530, the CFO Director of Financial Policy is responsible for the following:

1. Coordinating imprest reporting and waiver certification requests with USDA Office of the Chief Financial Officer. See chapter 20-Imprest Fund Activities.
2. Maintain a registry of collection officers for internal control review and management oversight.

04.2 - Line Officers

In addition to the responsibilities in the FSM 6530, Line Officers are responsible to complete item 28 (Imprest Cashier) on FS-6500-0279, Collection Officer Audit Checklist, and create designation and revocation of collection authority from the [Registry of Collection Officers SharePoint site](#).

04.2a - Collection Officers

Collection officers are responsible for the following:

1. Recognize when an amount is due the United States, collect the amount due, and transmit the amount received to the agency lockbox bank.
2. Account for the receipt and disposition of all negotiable instruments and public moneys handled. Failure to account for public moneys is a violation of the Criminal Code of the United States (18 U.S.C. 643, 2073; 31 U.S.C. 3302, 3522).
3. Keep safe public moneys and be held personally liable for such funds (31 U.S.C. 3302). Failure to transmit collections in accordance with regulations constitutes negligence, and collection officers can be held personally liable for any losses or thefts that may occur (Comptroller General decision B-164449, Dec. 8, 1969).
4. Show have followed policies and procedures for handling government funds before they will be granted relief for a loss or theft. Collection officers are not expected to risk health or injury to protect Government funds in their possession.

5. Inventory and reconcile each type of controlled property assigned and maintain records to account for each type. See chapter 10 and FSM 6410.

04.2b - Imprest Cashiers

Imprest fund cashiers and alternate cashiers are designated collection officers with additional responsibilities for the following:

1. Remain personally responsible (and liable) for change-making fund beginning on receipt of the imprest fund, continuing while advanced to sub-cashiers and ending when the fund is transferred to another cashier or liquidated in the core accounting system.
2. Address overages and shortages as soon as identified. Small overages (less than \$25) will be recorded in the electronic collection system. Small shortages (less than \$25) will be recouped from cashier's personal funds. Large overages (over \$25) are frequently determined to be a correctable error rather than an overage. Large shortages (over \$25) must be reported immediately as a financial irregularities, loss, or theft; refer to FSM 6507.
3. Documents advances to and return from alternate cashiers and sub-cashiers.
4. Submit results from annual collection officer operational review to the CFO Budget and Finance, Billings Branch each year. The form FS-6500-0279, Collection Officer Audit Check List, and supporting documents are submitted. See chapter 20, section 25 for CFO's use of the form.

04.2c - Sub-cashiers

Sub-cashiers are responsible for the following:

1. Remain personally liable for advances from confirmation of receipt until confirmation of return by imprest cashier.
2. Notify supervisor when an overage is identified. Small overages, less than \$25 will be recorded in the electronic collection system as a miscellaneous receipt (account 1060, Forfeitures of Unclaimed Money and Property), as soon as identified. Large overages are frequently determined to be a correctable error rather than an overage.
3. Notify supervisor when a shortage is identified. Once researched to rule out system error, shortages of less than \$25.00 will be recouped from sub-cashier's personal funds. Shortages of over \$25.00, financial irregularities, loss or theft must be reported immediately. Refer to FSM 6507.

4. Sub-cashiers are not authorized to advance funds to other sub-cashiers; advances must be returned to the cashier or designated alternate cashier.

05 - Definitions

Accountable Document. This term is not supported by property management. See definition for Controlled Property.

Alternate Cashier. One who has been designated in the same manner as an Imprest Cashier. Functions in such capacity only during the absence of the Imprest Cashier when volume of work requires the services of an alternate and when not available to perform cashier duties, such as during a 120-day detail assignment, during a fire team assignment, or an extended period of leave. The provisions that apply to the Imprest Cashier also apply to an alternate cashier.

Certificate of Deposit (CD): A certificate of deposit (CD) is a time- or term-deposit, a financial product commonly offered to consumers by banks, thrift institutions, and credit unions. Such CDs are similar to savings accounts in that they are insured and thus virtually risk-free; they are "money in the bank," (CDs are insured by the Federal Deposit Insurance Corporation for banks or by the National Credit Union Administration for credit unions). They are different from savings accounts in that the CD has a specific, fixed term (often 3 months, 6 months, or 1 to 5 years), and, usually, a fixed interest rate. It is intended that the CD be held until maturity, at which time the money may be withdrawn together with the accrued interest.

Collections Clearinghouse (CCH). The Collection Clearinghouse is established to coordinate and supervise the Forest Service Lockbox, credit card, Fedwire, and U.S. Treasury General Account programs, with primary focus on processing unidentified and rejected collections.

Collection Officer. An employee specifically designated in writing to accept cash and remittances on behalf of the Forest Service. In view of a change in OMB Circular A-76, collection of established fees must not be considered an inherent governmental function. Collection of established fees need not be performed by only Government employees (Comptroller General Decision, March 25, 1985).

Controlled Property. Personal property having a lower or negligible cost, but requiring accountability, including authorization for destruction on form AD-112, Report of Unserviceable, Lost, Stolen, or Damaged Property, as determined by the Business Operations, Procurement & Property Services, Property Branch (FSM 6410). For this manual, controlled property is limited to material held for sale to the public, such as recreation passes and tags, maps, and forest product load tickets.

Core Accounting System. A term which describes the USDA integrated system which combines appropriation-level budget authority information, and spending and accounting codes to process budgetary and proprietary transactions and to create information files for interfaced

financial and operational automated systems within Forest Service, USDA, and the Federal Government. An example of a current core accounting system is the Financial Management Modernization Initiative (FMMI).

CR Document. CR is a transaction code for the electronic accounting document that records cash receipts processed manually by the CCH. The CR is documented with a validated form SF-215, Deposit Ticket, or a form SF-5515, Debit Voucher (available and may be purchased from GSA or the USDA Beltsville Service Center). The CR liquidates the related account receivable by referencing its Bill for Collection number.

Imprest Cashier. A designated collection officer who receives an advance from Treasury for change-making purposes and remains personally responsible until funds are either returned to Treasury or transferred in the core accounting system to another imprest cashier. Funds may be advanced to an alternate cashier and to sub-cashiers.

Lockbox. A Treasury contracted bank designated to accept remittances on behalf of the Forest Service.

Negotiable Instruments. All documents which may be used by the public to obtain goods or services. Examples of negotiable instruments are personal checks, cashier's checks and money orders.

Receipts. All amounts received such as cash, checks, drafts, money orders, and similar documents.

Remittances. All amounts received such as checks, drafts, money orders, and similar documents.

Speedo Number. Is a unique number which identifies a certain type of mineral permit. It is generated by the Natural Resource Manager (NRM) system for small over the counter sales of mineral materials to the general public.

Sub-Cashier. A designated collection officer who receives a cash advance from an Imprest Cashier, is accountable to the Imprest Cashier for the funds received and is stationed within a reasonable distance to the Imprest Cashier.

Unit Collection Clerk. A specialized collection officer who receives collections from other collection officers and through the mail, prepares the deposits, and sends the deposit receipts to the Lockbox bank or the U.S. Treasury Group Account bank.

USE. The U.S. Treasury's acronym for "U.S. dollar equivalent," a term used when documenting the conversion from a foreign currency to United States dollar equivalent.

06 - Internal Controls

Government Accountability Office (GAO) defines an internal control system as “A continuous built-in component of operations, effected by people, that provides reasonable assurance, not absolute assurance, that an entity’s objectives will be achieved.” Management and employees implement the process steps and automated system programs provide reasonable assurance that the program objectives will be achieved. Implementation of internal controls safeguard assets.

Effective management of Forest Service over-the-counter collections include the following key internal controls:

1. Certification by an authorizing official that a collection officer has received training to manage Government receipts and an imprest funds has been documented before an employee performs collection officer activities. Form FS-6500-0248, Designation of Collection Officer is used.
2. Cash receipts are protected before deposit. Management provides safekeeping facilities to collection officers for daytime and nighttime storage. Emergency access is documented by envelope, as described in chapter 10.
3. Access to electronic collection system is authorized by employee and authorizing official’s certification that the employee has completed information technology security and collection officer training. Forms FS-6500-0214, Financial Information Security Request, and FS-6500-0248, Designation of Collection Officer are used.
4. Cash receipts are recorded completely, accurately, and in the proper period. Collection officers scan checks into electronic collection systems at the time of the sale, within 24 hours of receipt (such as returning from remote fee location and opening recreation fee envelopes). Cash is either converted to check and scanned in electronic collection system or deposited into an established Treasury General Account (TGA) within one week of cash receipt. Electronic collection system Transaction report’s recording date and deposit date are used to confirm timely deposit. The Undeposited Cash, Non-Sale Check Transaction and Non-Image Check Transaction reports are used to confirm completion and accuracy.
5. Duties for receiving, recording, and depositing receipts are separated, when possible and automated, when practical. Electronic collection registers are maintained in electronic collection system and timber information manager system (TIM). Compensating controls, such as regional and national oversight of system reports, ensure deposits are completed timely even when separation of duties is not possible due to staffing shortages. The e-Collections Retail System (ERS) Undeposited Cash and Non-Image Check Transaction reports display incomplete deposits.

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6. A cash verification, including reconciliation of advances to sub-cashiers, if applicable, is performed by authorized official at least quarterly. The results of cash verifications are recorded on Form FS-6500-0075, Collection Officer Register, or similar log.
7. Internal review of collection officer cash handling and operational activities is conducted at least annually. The form FS-6500-0279, Collection Officer Audit Checklist, is used. For imprest cashiers, a log of advances to sub-cashiers is included. When controlled property have been assigned, FS-6500-0269, Accountable Property Reconciliation, Form is included.
8. Verification of designation and training are validated by CFO-B&F) Billings staff before establishing or changing an imprest fund or fund cashier(s). Forms FS-6500-0248, Designation of Collection Officer, and FS-6500-0285, Imprest Fund Action, and list of training are used. Reconciliation of findings from imprest cashier's annual internal review is conducted by CFO-B&F Billings staff to ensure compliance with agency policies. The form FS-6500-0279, Collection Officer Audit Checklist, and log of advances to sub-cashiers are used.
9. Request for Treasury General Account (TGA) is based on coordination by unit, Regional Budget Director, and Chief Financial Officer. The ERS Cash Deposit report for Cash to Bank Deposit Type is used to identify the units using TGA. Form FS-6500-2740, Treasury General Account Request, are used to validate approvals.
10. Outstanding collections of cash and checks are identified and resolved in a timely manner. Reports of rejected collection are updated nightly to the CFO-B&F CCH SharePoint site [Collections Clearinghouse - Home \(sharepoint.com\)](https://sharepoint.com). The POSS1-ERS report and the Unidentified report are used to validate timely correction and processing of outstanding receipts. The electronic collection system reports are also used to identify incomplete deposits.
11. Outstanding accounts receivable are identified and resolved in a timely manner. The Aged Billing report on the CFO-B&F CCH SharePoint site is updated nightly; it contains open bills for collection. Budget analysts, collection officers and resource specialists monitor the report to ensure that the bills are valid and accurate. Updates are processed in the system of origination (generally Forest Product Financial System (FPFS), Natural Resource Manager module for special use permits (NRM SUDS), grazing authorizations (NRM RANGE), and mineral material (NRM Mineral)). Termination requests are documented on a signed form FS-6500-0236, Authorization to Terminate Collection Action. Aged Billing report is used.

07 - Forms

The following forms are used by collection officers and their supervisors. Unless indicated below, instructions for their use are in chapter 10, Collection Officer Activities. Unless indicated below, the forms are available on the [FS Forms Management site](#).

FS-6500-0075, Collection Officer's Register. This form documents sales when the electronic collection system is temporarily unavailable, documents unidentified cash and checks during research and records the results of quarterly internal reviews.

FS-6500-0089, Bill for Collection. This form notifies customers of an amount due (debt) to the Forest Service. It is generated from the core accounting system.

FS-6500-0214, Financial Information Security Request. This form is used by supervisors to request system access for the electronic collection system, the core accounting system and other interfaced systems. The form shall be completed electronically from CFO-[B&F Security \(SharePoint site\)](#) and submitted electronically. Refer to FSH 6509.11k, chapter 30.

FS-6500-0236, Authorization to Terminate Collection Action. This form is used by management officials to request and approve termination of collection action of a debt to the Forest Service.

FS-6500-0237, Lockbox Content Manifest. This form is used by collection officers to document the types of checks being mailed to the lockbox bank (mail-in Treasury General Account) for deposit. It is used for receipts that are not authorized for processing in the electronic collection system.

FS-6500-0247, Revocation of Collection Officer Designation. This form documents the removal of collection authorities by Line Officers. The form shall be completed electronically from [Financial Policy \(SharePoint site\)](#) and submitted electronically.

FS-6500-0248, Designation of Collection Officer. This form certifies training completion and authorization by Line Officers for an employee, volunteer, or hosted participant to begin collecting receipts for the Federal Government. The form shall be completed electronically from [Financial Policy \(SharePoint site\)](#) and submitted electronically.

FS-6500-0269, Accountable Property Reconciliation Form. This form documents the annual inventory of controlled property that are conducted by collection officer and reviewers.

FS-6500-0275, Cash Transfer Form. This form is used by collection officers to improve cash deposit efficiency by transferring cash (after sales are recorded in the electronic collection system) to a single collection officer for deposit.

FS-6500-0279, Collection Officer Audit Checklist. This form documents a collection officer's (and an imprest fund cashier's) compliance with policies and operating procedures, the

reviewer's recommendations for correcting or mitigating internal control weaknesses and the Supervisor's understanding of their oversight responsibilities. Refer to chapters 10 and 20.

FS-6500-0285, Imprest Fund Action Form. This form is used by line officers to request establishment, changes, liquidation, or transfer of an imprest change-making fund. Refer to chapter 20.

FS-6500-2740, Treasury General Account Request. This form is used by a line officer to improve efficiency of cash deposits by requesting a deposit account at a local bank.

FS-6500-2741, Treasury General Account - OTCnet Update. This form requests access to Treasury's OTCnet system for the generation of deposit tickets at TGA.

AD-107, Report of Transfer or Other Disposition or Construction of Property. This form is used by property management officials and collection officers to transfer controlled property, such as forest product permits. It is also used by collection officers to transfer load tickets, maps and recreation passes. Refer to chapter 10, FSM 6410, and FSM 7140. This form is available at the [USDA forms website](#).

AD-112, Report of Unserviceable Lost or Damaged Property. This form is used by Property Management Official to authorize the removal of controlled property from service, such as voided forest product permits. The form is also used by Accountable Property Officers to authorize destruction of obsolete maps, and damaged or obsolete recreation passes. Refer to chapter 10, FSM 6410, and FSM 7140. This form is available at the [USDA forms website](#).

SF-215. The U.S. Department of the Treasury's Standard Form Deposit Ticket, available as a multi-part hardcopy form and an electronic form, is used by Federal agencies to accompany deposits presented to a designated depository (financial institution) for credit to Federal Government accounts. Form SF-215, Deposit Ticket, is also used by the banks to increase an earlier deposit amount. This form is available and may be purchased from GSA or the USDA Beltsville Service Center.

SF-5515. The U.S. Treasury's Standard Form Debit Voucher, used to decrease the amount of a deposit previously recorded with a form SF-215. A designated depository must complete a form SF-5515 to process a returned item, or to adjust an error from a prior deposit. This form is available and may be purchased from GSA or the USDA Beltsville Service Center.