

**FISH AND WILDLIFE SERVICE  
FINANCE**

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**OVERVIEW**

**1.1 What is the purpose of this chapter?** This chapter defines the policies and responsibilities for cash management and cash accountability in the U.S. Fish and Wildlife Service (Service). Cash accountability involves collecting money and other items of value from entrance fees and

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other sales (e.g., checks, money orders, permits, Duck Stamps), and maintaining records on them from the time of receipt to the time of deposit.

**1.2 What is the scope of this chapter?** This chapter applies to all Collection Officers and alternate Collection Officers who receive, handle, or deposit funds on behalf of the Service.

**1.3 What are the authorities for this chapter?**

**A.** Department's Office of Financial Management, *Cash Management Handbook*.

**B.** Federal Acquisition Regulation, Inherently Governmental Functions ([48 CFR Subpart 7.503\(c\)\(17\)\(i\)](#)).

**C.** General authority to relieve accountable officials and agents from liability ([31 U.S.C., Subtitle III, Chapter 35, Subchapter III, Section 3527](#)).

**D.** [Office of Management and Budget \(OMB\) Circular No. A-123, Management's Responsibility for Internal Control, Appendix A, Internal Control over Financial Reporting](#).

**E.** [Policy and Procedures Manual for Guidance of Federal Agencies](#), Title 7 – Fiscal Guidance; Chapter 3, Obligations; U.S. Government Accountability Office (GAO).

**F.** [Treasury Financial Manual, Volume 1, Part 5](#), U.S. Department of the Treasury, Bureau of the Fiscal Service.

**G.** [330 Departmental Manual \(DM\) 2](#), Principal Authoritative Sources for Financial Policies and Accounting Standards.

**1.4 What terms do you need to know to understand this chapter?**

**A. Collection Officers.** Collection Officers and alternate Collection Officers are the only individuals the Service authorizes to receive, handle, or deposit funds on its behalf. Due to the significance of this responsibility, the Regional Program Chief must designate Collection Officers in writing.

**B. Items of value.** Items of value are products like Duck Stamps, America the Beautiful – the National Parks and Federal Recreational Lands Pass or "Interagency" Annual Pass (America the Beautiful), and other items sold at a cost to the public. It can also include paper currency other than cash, such as checks, money orders, and cashier's checks.

**C. Lockbox.** Lockbox is the term we use to refer to a banking institution or location that gives the Service the financial processing services we need to deposit funds into the Federal Reserve Bank.

**1.5 For what types of activities does the Service handle cash and items of value? We handle cash and items of value for:**

**A.** Advance payment of reimbursable agreements,

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- B. America the Beautiful Annual Pass sales,
- C. Appropriation refunds,
- D. Donations/contributions,
- E. Duck Stamp sales,
- F. Entrance fees,
- G. Fines and penalties for violations of laws and regulations,
- H. Import/export permits,
- I. Quarters and unbilled quarters utilities,
- J. Refuge revenue sharing,
- K. Senior Annual Pass and Senior Lifetime Pass sales, and
- L. Special use permits.

**RESPONSIBILITIES**

1.6 Who is responsible for the Service’s cash accountability? See Table 1-1.

**Table 1-1: Responsibilities Related to Cash Accountability**

This employee...	Is responsible for...
<b>A. Director</b>	Approving or declining to approve Servicewide policy.
<b>B. Assistant Director – Management and Administration</b> (i.e., AD-MA or Associate Chief Financial Officer)	Reviewing relief from liability for lost collections requests (see <a href="#">sections 1.23</a> and <a href="#">1.24</a> ).
<b>C. Joint Administrative Operations (JAO), Administrative Operations Center (AOC), Financial Operations Chief</b>	(1) Maintaining adequate internal control over cash processing, and  (2) Making a continuous effort to promote effective cash management practices among all managers and employees.
<b>D. JAO AOC Payments and Collections Chief</b>	(1) Serving as a liaison between the Service and our electronic payment system provider (i.e., U.S. Department of the Treasury (Treasury), Bureau of the Fiscal Service); and

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This employee...	Is responsible for...
	<p>(2) Initiating waiver requests for relief from liability from lost collections.</p>
<p><b>E. JAO AOC Payments and Collections Team</b></p>	<p>(1) Operating as the Service's lockbox by processing deposits on behalf of the Service and posting them in the Financial and Business Management System (FBMS);</p> <p>(2) Assisting Collection Officers in gaining access to the Treasury Financial Management Service's electronic payment system, Pay.gov;</p> <p>(3) Monitoring Collection Officers' cash management practices to ensure that they are performing their duties and responsibilities expeditiously and effectively, in accordance with applicable laws, regulations, and Departmental and Service policies; and</p> <p>(4) Maintaining a list of Collection Officers and alternates and reviewing the list annually to ensure accuracy.</p>
<p><b>F. Regional Program Budget Chief</b></p>	<p>(1) Designating Collection Officers and their alternates;</p> <p>(2) Revoking Collection Officers' or alternates' designations, when necessary; and</p> <p>(3) Completing annual certification of the accuracy of the designations of Collection Officers.</p>
<p><b>G. Collection Officers</b></p>	<p>(1) Receiving, handling, and depositing cash and other items of value in accordance with applicable Federal laws and regulations and Departmental and Service policy; and</p> <p>(2) Acting as a guardian of the money collected on behalf of the Service, as they are held personally liable for all collections received until posted in FBMS.</p>

## COLLECTION OFFICERS

### 1.7 What are the eligibility requirements for becoming a Collection Officer?

**A.** Although the majority of Service employees and volunteers are eligible to act as Collection Officers (or alternates), when possible, supervisors should recommend permanent employees to handle public funds instead of volunteers.

**B.** You are not eligible to be a Collection Officer (or alternate) if you perform accounting or operating functions related to (the majority of these duties are completed within the JAO AOC):

(1) Authorizing credits for returns and allowances or adjustments of amounts due,

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- (2) Controlling accounts receivable or subsidiary ledgers,
- (3) Preparing or mailing statements of balances due,
- (4) Reconciling bank or Treasury reports with accounting records, and
- (5) Shipping goods and billing for goods and services.

**1.8 Can the Service grant an exception to the eligibility requirements?** On rare occasions, the Service can request permission from Treasury for a Collection Officer to perform the conflicting duties that are listed in section [1.7B](#). To request an exception, contact the JAO AOC Payments and Collections Chief.

**1.9 Can a contractor collect funds on behalf of the Service?** A contractor may be eligible to become a Collection Officer unless the terms of their agreement or contract prohibit it. They may collect fees, costs, or other charges from visitors to or patrons of mess halls, concessions, national wildlife refuges, and similar activities where the amount they are collecting is easily calculated or predetermined and the funds can be easily controlled using standard case management techniques.

**1.10 Are there certain types of collections that only Service employees may process?** Yes, Service employees are the only ones authorized to collect:

- A. Donations or contributions, and
- B. Fines and penalties for violations of laws and regulations.

**1.11 What is the process for becoming a Collection Officer (or alternate)?**

A. Before you may perform the duties of a Collection Officer, you must:

- (1) Read [Part 261](#) (Cash Management) and [Part 263](#) (Debt Recovery) in the Service Manual,
- (2) Read the Service's [Collections Handbook](#) (currently only available on the intranet),
- (3) Meet with your supervisor to discuss the requirements and responsibilities associated with the Collection Officer role, and
- (4) Complete the Collection Officer Designation Certification ([FWS Form 3-2157](#)):
  - (a) Complete parts A through C,
  - (b) Obtain your supervisor's signature, and
  - (c) Submit the form to the Regional Program Budget Chief for signature.

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**B.** The Regional Program Budget Chief will maintain the original and give you a copy of the completed form.

**1.12 How does an employee discontinue his/her Collection Officer (or alternate) duties?**

Either the employee or their supervisor must complete the Revocation of Collection Officer Designation Certification form ([FWS Form 3-1944](#)) and send it to the Regional Program Budget Chief for signature.

**1.13 How are Collection Officers (or alternates) recertified?**

**A.** The Regional Program Budget Chief must verify annually the accuracy of the designations for Collection Officers and alternates.

**B.** Every year each Collection Officer, including alternates, and the Regional Program Budget Chief must sign the recertification form ([FWS Form 3-1770](#)). If a Collection Officer or alternate should no longer be certified, the individual, the individual's supervisor, or the Regional Program Budget Chief must prepare a revocation form (see section 1.12).

**COLLECTIONS AND ITEMS OF VALUE**

**1.14 What forms of payment can the Service accept? We can accept:**

**A. Cash.** Collection Officers may accept cash in the form of U.S. dollars only.

**B. Checks.** Collection Officers may accept checks regardless of whether they are drawn on U.S. or foreign banks.

**C. Credit and debit cards.** Collection Officers may accept payments using someone's personal Visa, MasterCard, Discover, or American Express credit or debit card.

**D. Money orders and cashier's checks.** Collection Officers may accept money orders and cashier's checks regardless of whether they are payable in U.S. dollars or foreign currency.

**E. Online ([Public Form Collection Program](#)) payments.** We allow the public to pay debts over the internet. For the payer to use this method, they must have a debt number (provided on the bill of collection) and customer number from FBMS. Accepted forms of payment are bank account (ACH), Amazon account, PayPal account, and debit or credit card.

**1.15 How do Collection Officers safeguard cash and other items of value? See Table 1-2.**

**Table 1-2: Do's and Don'ts of Handling Cash and Other Items of Value**

Do...	Don't...
<b>(1)</b> Safeguard the combination or key to the safe where you store collections.	<b>(1)</b> Leave cash or items of value unattended.
<b>(2)</b> Restrict access to the location where you store cash and items of value.	<b>(2)</b> Lend cash or items of value.

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Do...	Don't...
<b>(3)</b> Maintain accurate accounting records of amounts of undeposited cash or other items of value, unacknowledged deposits in transit, and acknowledged deposits.	<b>(3)</b> Use cash collected or items of value for personal purposes, permanently or temporarily.
<b>(4)</b> Document cash-related transactions to ensure an undisputable audit trail exists, which includes having two individuals present when picking up or counting cash.	<b>(4)</b> Store cash and items of value in an unsecure location.
<b>(5)</b> Reconcile current funds with records of funds received.	<b>(5)</b> Flagrantly display public money.
<b>(6)</b> Make copies of all checks, money orders, and cashier's checks before sending the originals to the JAO AOC Payments and Collections Team for deposit.	<b>(6)</b> Comingle personal funds with public funds.
<b>(7)</b> Store undeposited cash in a safe that is fireproof and has a combination or key lock.	<b>(7)</b> Deposit cash or other items of value collected in a bank not approved by Treasury.
<b>(8)</b> Store items of value (items other than cash) in a secure location (e.g., locked desk drawer).	<b>(8)</b> Exchange cash or items of value for an amount that is more or less than their established cost.

**1.16 What are the guidelines for storing cash collections in a safe?**

**A.** The Collection Officer must keep undeposited funds in a fireproof safe with a combination or key lock (or safe-type cabinet with a bar and combination lock). Under no circumstances should public money be held in desk drawers, file cabinets with key locks, or other devices where they are readily susceptible to theft.

**B.** Only designated Collection Officers may have access to the cash collections.

**C.** The safe's combination must be changed:

**(1)** When there is a change in a Collection Officer or alternate, or

**(2)** At least annually.

**D.** The Collection Officer is responsible for the security of the safe combination.

**E.** Cash collections must be kept segregated from other funds kept at the site. Comingling of imprest funds with collections is not allowed.

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**1.17 How often should Collection Officers process collections?**

- A.** Collection Officers must submit transmittals to the JAO AOC Payments and Collections Team weekly or whenever \$1,000 is collected, whichever comes first.
- B.** There is a GAO-approved exception to this requirement for refuges that charge entrance fees. Collection Officers must submit these transmittals weekly or whenever \$5,000 is collected, whichever comes first, regardless of the form of payment received.
- C.** Collection Officers must process all credit card collections through Pay.gov as soon as practical, but not less than weekly.

**1.18 How do Collection Officers submit cash collections to the JAO AOC Payments and Collections Team?**

- A.** Collection Officers must convert all cash collected into a money order or cashier's check prior to processing. The Service's lockbox and Treasury do not accept cash or coins for deposit.
- B.** Because appropriations law prohibits Collection Officers from using collected funds to pay for the cost of converting cash into money orders or cashier's checks, they must pay the fee using one of the following methods:
  - (1) *Government purchase charge card.*** Collection Officers holding a Government purchase charge card may use it to pay conversion fees.
  - (2) *Convenience check.*** Collection Officers with convenience check authority may use them to pay conversion fees.
  - (3) *Personal funds.*** Collection Officers may pay conversion fees out-of-pocket and request reimbursement from the Service using the Claim for Reimbursement for Expenditures on Official Business ([OF-1164](#)) form (see [261 FW 4](#)).

**1.19 What are the procedures for handling collections at unmanned entrance stations?**

Collection Officers must follow OMB Circular A-123, Appendix A, procedures for handling and counting collections from locked drop boxes at unmanned entrance stations.

- A.** The Collection Officer and one witness should retrieve collections from locked drop boxes and other collection receptacles.
- B.** The Collection Officer must count and document the total amount of collections received in front of the witness.
- C.** The witness must verify the amount.
- D.** Both the Collection Officer and the witness must sign and date a statement that verifies the total amount.

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**1.20 What are the recordkeeping requirements for collections?**

**A.** Collection Officers must maintain records of collections that are detailed enough to readily identify all collections from the point of receipt to the time of deposit.

**B.** They should store such records as follows:

**(1) Hard copy records.** Store documentation in a secure location (e.g., locked drawer or file cabinet, office with restricted access).

**(2) Electronic records.** Do not store electronic records on a computer's hard drive. Instead, you must use a secured network drive, such as a password-protected file on the office's shared drive.

**(3) Records management.** Ensure all records are kept in accordance with the Service's [records disposition schedule](#).

**LOST COLLECTIONS**

**1.21 Who is responsible for lost funds from collections?** Collection Officers are responsible for collections from the point of receipt until they post in FBMS. If you lose funds during this time, you are legally and personally responsible for repaying the Service the full amount of the lost funds. However, if you feel you are not at fault, you may request relief from liability through the Assistant Director - Management and Administration (AD-MA) to the Department's Office of Financial Management's Director or GAO (see section 1.23). The AD-MA will initiate an investigation to determine whether or not you are responsible for repaying the Service.

**1.22 What are the options for resolving cases of lost collections?** See Table 1-3.

**Table 1-3: Options for Resolving Cases of Lost Collections**

Lost Collection...	Options...
<b>A. Cash</b> <i>Before converting to money order/cashier's check</i>	<b>(1)</b> Repay the Service for the full amount.  <b>(2)</b> Request relief from liability.
<b>B. Check(s) (includes stale-dated) before submission</b> <i>Before making copies for your records and submitting to the JAO AOC Payments and Collections Team</i>	<b>(1)</b> Contact the check writer and request they void the previous check and reissue the payment.  <b>(2)</b> Repay the Service for the full amount.  <b>(3)</b> Request relief from liability.
<b>C. Check(s) lost in transit</b> <i>Lost in transit to the JAO AOC Payments and Collections Team; JAO AOC Payments and Collections Team notifies you of the missing submission</i>	<b>(1)</b> Give the JAO AOC Payments and Collections Team your copy of the check(s); they can process the collection using the account number(s) on the copy. Retain notification from the JAO AOC Payments and Collections Team of the lost check(s) for your records.

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Lost Collection...	Options...
	<p>(2) Contact the check writer(s) and request they void the previous check and reissue the payment.</p> <p>(3) Repay the Service for the full amount.</p> <p>(4) Request relief from liability.</p>
<p><b>D. Money Order(s)/Cashier's Check(s)</b> <i>Lost in transit to the JAO AOC Payments and Collections Team; JAO AOC Payments and Collections Team notifies you of the missing submission</i></p>	<p>(1) Give the JAO AOC Payments and Collections Team your copy of the check(s); they can process the collection using the account number(s) on the copy. Retain notification from the JAO AOC Payments and Collections Team of the lost check(s) for your records.</p> <p>(2) Repay the Service for the full amount.</p> <p>(3) Request relief from liability.</p>

**1.23 What is the process to request relief from liability from lost collections?**

**A. Losses of less than \$3,000.**

(1) Submit written request with the proper supporting documentation to the JAO AOC Payments and Collections Chief:

- (a) Written report of the circumstances leading up to the loss, and
- (b) Signed statements from the parties involved in the loss.

(2) The JAO AOC Payments and Collections Chief will review the request for completeness and determine if an action plan to prevent further losses from fraud, theft or negligence is required (if applicable).

(3) The AD-MA will review the request for completeness and may determine that:

- (a) You were carrying out your official duties when the loss or deficiency occurred, or that it occurred as a result of your subordinate's action or failure to act;
- (b) The loss or deficiency was not the result of fault or negligence on your part; and
- (c) The loss or deficiency was not the result of an illegal or incorrect payment.

(4) If the AD-MA recommends relief be granted, they will submit the request to the Department's Office of Financial Management's Director, who makes the final determination on granting relief.

**B. Losses greater than or equal to \$3,000.** The same procedures must be followed as we describe above in section 1.23A, except the Department's Office of Financial Management's Director will review the request, make a recommended administrative determination, and send a

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formal request to GAO for final review and approval. GAO will review and provide a written response to the Department.

**1.24 What happens when the relief from liability request has been approved or disapproved?**

**A. Request is approved.** You will not be responsible for repaying the Service and may be relieved of all liability. In some instances, reimbursement from an appropriation or fund available for the activity in which the loss or deficiency occurred may be authorized.

**B. Request is denied.** You must repay the Service immediately or appeal to the [GAO's](#) Comptroller General.

/sgd/ Aurelia Skipwith  
DIRECTOR

Date: March 14, 2020