

# ARS □ CSREES □ ERS □ NASS

## *Policies and Procedures*

***Title:*** Collections

***Number:*** 326.0

***Date:*** 3/16/90

***Originating Office:*** Financial Management Division  
Review and Analyses Branch

***This Replaces:*** 322.1 Dated 2/6/81

***Distribution:***

This DIRECTIVE states policy and assigns responsibilities for collecting and depositing all money collected by ARS employees. The Financial Management Manual (FMM), Chapter 2600 provides specific instructions for handling collections.

## 1. ABBREVIATIONS

- FMD - Financial Management Division
- GAO - General Accounting Office
- TFM - Treasury Financial Manual

## 2. AUTHORITIES

- Title 7, GAO Manual, Section 10.3
- TFM Volume 1, Part 5, Section 3000

## 3. POLICY

It is ARS policy to:

- Maintain proper records and adequate physical control for all money collected for ARS.
- Designate in writing employees to serve as collection officials, who are responsible and personally liable for receipt of and proper disposition of all funds coming into their possession.
- Deposit promptly all collections received for ARS.

## 4. RESPONSIBILITIES

**Director, Financial Management Division**, will provide procedures for ARS to ensure that:

- Collections are placed under proper safekeeping promptly upon receipt.
- Collections are promptly recorded in sufficient detail to readily identify the collections if called upon to do so.
- Collections are transmitted to the U.S. Treasury lock box not later than 1 week after receipt; or promptly returned to the sender if received in error.
- Collection officials properly account for all receipts and deposits.
- Proper control and accounting records are maintained for checks and money orders received as bid deposits.

**Area Administrative Officers and Director, Financial Management Division**, will approve in writing the designation or revocation of employees selected to serve as collection officials of ARS for the organizations they service and Headquarters offices, respectively.

**Supervisors of Collection Officials** will assure:

- Employees selected to handle collections are properly designated in writing to act as collection officials.
- Designated collection officials understand that they are personally liable for, and must account for the receipt of and proper disposition of all funds coming into their possession. Failure to follow procedures or misuse of funds may result in disciplinary/adverse action.
- Safekeeping facilities are provided for the collections, using the following guidelines:
  - A safe or a locked fire-resistant file cabinet will be used as safekeeping facilities for collections.
  - The safekeeping facility may be used for storage of:
    - Quasi-official funds (contributions to the Combined Federal Campaign, Employee's Welfare Association, etc.), which must be separately stored and identified.
    - Valuable official papers.
  - The safekeeping facility may not be used for storage of:
    - Personal funds or papers.
    - Classified documents as defined by records security regulations.
- Safe combinations are changed when:
  - An employee who knows the combination transfers or terminates service with the Agency.
  - An employee who knows the combination no longer needs such knowledge to perform official duties.
  - The collection official or any other ARS manager determines it should be changed to improve the security and physical control over the funds.

**Collection Officials** will:

- Review collections for deposit to ARS or other U.S. Government accounts.

- Determine the proper disposition of the remittance(s).
- Issue and sign receipts for cash transactions using a brief memorandum to identify the date of the remittance, the remitter's name, amount of cash received, purpose, etc.
- Assure the prompt recording of all collections in detail to readily identify the collections if called upon to do so.
- Assure the prompt deposit of all collections without deduction for any charge or claim, such as check or money order fees.
- Keep the money safe without:
  - lending the money.
  - using the money.
  - depositing the money in a bank.
  - exchanging the money for other amounts.
  - commingling the money with personal funds

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