

Reclamation Manual

Directives and Standards

Subject:	Administrative Reviews of Collection Activities
Purpose:	To identify responsibilities and methodologies for conducting and reporting administrative reviews of cash receipts. The benefit of this Directive and Standard (D&S) is to have a uniform method of review to ensure accountability and security of government assets.
Authority:	Department of the Interior, Cash Management Handbook, Chapter 4.9
Approving Official:	Director, Management Services Office
Contact:	Business Analysis Division, Financial and Policy, Compliance and Audit Team, 84-27410

1. **Introduction.** All officers and employees of the Federal Government who officially receive funds for the United States, shall keep proper records, provide adequate physical control over such funds, and place the collections under accounting control promptly after receipt. Therefore, appropriate accounting and internal controls over assets shall be established and maintained.
2. **Applicability.** This D&S applies to all regional finance offices.
3. **Definitions.**
 - A. **Daily Abstract of Remittances, Form 7-487.** To record all collections received by mail.
 - B. **Debit Voucher, Standard Form (SF) SF-5515.** Prepared by depository for uncollectible checks.
 - C. **Deposit Ticket, SF-215.** Used to deposit collections into a depository.
4. **Responsibilities.**
 - A. **Regional Finance Officers (RFO).** The RFO will be responsible for performing or overseeing the required semi-annual administrative reviews (Template, Appendix A) of the following individuals designated to handle cash:
 - (1) employees authorized by position description to open mail, sell products/materials, tickets, etc.;
 - (2) formally designated Collection Officers; and
 - (3) individuals, such as office heads, authorized to handle receipts in an emergency or in the event of everyone else's absence.

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- B. **Finance and Accounting Division (FAD).** FAD shall be responsible for collecting the results of the reviews when conducting Reclamation-wide management control reviews. FAD will provide technical support upon request.
5. **Conducting the Review.** Since the purpose of the review is to ensure the security of government assets, consideration must be given to the following questions when conducting the review:
- A. Are collections handled **ONLY** by those individuals designated to receive funds?
 - B. Have the official duties of the collection officer changed since the last review to include any billing or accounts receivable functions?
 - C. Are the instructions for the Form 7-487 - Daily Abstract of Remittance (Appendix B) being followed?
 - D. Are pre-numbered tickets or optional forms being used to record cash sales?
 - E. Are the Treasury Financial Manual (TFM) Part 6-8030 instructions for cash management being followed?
 - F. Are the TFM Part 5-3000 instructions for the pre-numbered SF-215 - Deposit Ticket (Appendix C) being followed?
 - G. Are the SF-5515 Debit Vouchers (Appendix D) being obtained from designated depositories and processed as required?
 - H. Were all collections logged during the week of receipt, deposited, and recorded timely in the Federal Financial System?
 - I. Are management's safeguarding responsibilities being met?
 - J. Have all discrepancies noted in the last review been satisfactorily corrected?
6. **Related References.**
- A. TFM Vol. I
 - (1) Part 5 – Chapter 3000, Deposit Ticket
 - (2) Part 6 – Chapter 8000, Cash Management (Section 8030- Deposits)
 - B. Government Accountability Office's *Manual for Guidance of Federal Agencies*, Title 7, Chapter 5 - Collections