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3.9 Billing and Collection Procedures.

A. Purpose. The purpose of this manual supplement is to prescribe the policy, procedures, forms, and responsibilities relating to the billing, collection, deposit and management of money received at Bureau of Indian Affairs installations.

(1) Application. This manual supplement pertains to all monies and negotiable instruments, from whatever source derived, for which the Bureau of Indian Affairs is accountable. Each Bureau of Indian Affairs' employee authorized to have access to monies and/or negotiable instruments is required to execute their duties in strict compliance with the contents of this manual.

(2) Applicable Statutes and Regulatory Compliance. The contents of this manual supplement is in conformity and compliance with 18 U.S.C., Section 484 of 31 U.S.C. wherein it states, in part:

"The gross amount of all monies received from whatever source for the use of the United States, except as otherwise provided in Section 487 of this Title, shall be paid by the officer or agent receiving the same into the Treasury, at as early a day as practicable, without any abatement or deduction on account of salary, fees, costs, charges, expenses, or claim of any description whatever,"

Section 490 of 31 U.S.C. wherein it states, in part:

"Every officer or agent who neglects or refuses to comply with the provisions of Section 484 of this Title shall be subject to be removed from office, and to forfeit to the United States any share or part of the monies withheld, to which he/she might otherwise be entitled,"

Section 495 of 31 U.S.C. wherein it states, in part:

"Every person who shall have monies of the United States in his hands or possession...shall pay the same to the Treasurer, or some public depositary of the United States, without delay, and in all cases within thirty days of their receipt. And the Treasurer or the public depositary shall issue duplicate receipts for the monies so paid, transmitting forthwith the original to the Secretary of the Treasury, and delivering the duplicate to the depositor," and;

with the policies, guidelines and requirements of the Department of the Treasury, Treasury Fiscal Requirements Manual, the General Accounting Office and the Department of the Interior.

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(3) Definitions. The following terms and definitions apply to the application of the requirements of this manual supplement.

(a) Accounting Officer. An individual who is responsible for the finance and accounting functions of a particular servicing office; e.g., area office, central office, also referred to as the Servicing Finance Officer.

(b) Bureau. Always refers to the Bureau of Indian Affairs in the context of this manual supplement.

(c) Cash. Receipts collected for deposit by authorized Collection Officers and identified as cash, checks, money orders and all other negotiable instruments received from individuals and corporations. The terms cash, funds and monies may be used synonymously in this manual supplement.

(d) Collections. Refers to checks, cash, money orders, or any other negotiable instruments received from individuals or corporations for debts due the United States through the Bureau and/or for other payments made to the Bureau.

(e) Collection Officer. An individual, designated in writing, empowered to receive and/or account for the receipt of collections on behalf of a Bureau installation. Collection Officers are designated by type.

(i) Primary Collection Officer. The key individual designated to exercise the collection authority at a Bureau installation.

(ii) Alternate Collection Officer. The individual designated as the secondary official authorized to exercise the collection authority at a Bureau installation; usually when the Primary Collection Officer is absent and/or otherwise unavailable.

(iii) Depositing Collection Officer. The individual with written authority whose primary purpose is to deposit monies collected by the Primary or Alternate Collection Officer at a Bureau installation into designated Federal depositories.

(f) Electronic Funds Transfer (EFT). The collection mechanism prescribed by the Treasury for the transfer of high dollar receipts, low and high volume, from the remitter to the control of the United States.

(g) Funds. Receipts collected for deposit by authorized Collection Officers and identified as cash, checks, money orders and all

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other negotiable instruments received from individuals and corporations. Funds, cash and monies may be used synonymously in this manual supplement.

(h) **Internal Controls.** Established procedures to insure that financial and other resources are safeguarded from unauthorized use; financial records and reports are reliable; resources are efficiently and effectively managed; and that there is compliance with all applicable laws, regulations and policies.

(i) **Lockbox.** The collection mechanism prescribed by the Treasury for low dollar, high volume receipts to expedite collection into a designated depository to reduce the float on amounts due the Government.

(j) **Monies.** Receipts collected for deposit by authorized Collection Officers and identified as cash, checks, money orders and all other negotiable instruments received from individuals and corporations. Cash, funds and monies may be used synonymously in this manual supplement.

(k) **Over-the-Counter Collections.** Cash, monies, and/or funds received from individuals and corporate representatives directly and at the Bureau installation where the authorized Collection Officer is housed.

(l) **Remittance.** The act of paying, usually checks, money orders, drafts, and the like, by a debtor or payee, to the Bureau.

B. Policy. It is the policy of the Bureau of Indian Affairs that no employee shall take possession of any public funds unless they have been trained in the duties and responsibilities of a Collection Officer, certified as to receipt of training, and formally designated by the individual specified in Section 3.9F of this manual supplement. No employee shall be designated as a Collection Officer until the employee has received the required training and certification.

(1) **Required Types of Collection Officers.** Each installation that has a collection activity shall have designated a Primary, Alternate, and as applicable, a Depositing Collection Officer. Mail Clerk/Collection Officers shall also be designated as required.

(a) **Responsibilities of a Designated Depositing Collection Officer.** A Depositing Collection Officer is designated for the purpose of receiving monies collected and scheduled for deposit by a Primary and/or Alternate Collection Officer for transacting deposits with designated Federal depositories.

(i) A Depositing Collection Officer may not be and/or act as a Primary Collection Officer.

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(ii) A Depositing Collection Officer may be designated as an Alternate Collection Officer, however, a Depositing Collection Officer may not deposit funds collected and scheduled for deposit while acting as an Alternate Collection Officer.

(b) Responsibilities of Mail Clerk/Collection Officers. At any installation where mail is received and distributed from a central point Mail Clerk/Collection Officers are to be designated.

(i) A Mail Clerk/Collection Officer may not be designated as either a Primary or Alternate Collection Officer, but may be designated as a Depositing Collection Officer.

(ii) A Mail Clerk/Collection Officer is responsible for opening all incoming mail received at a Bureau installation except for that mail which is clearly marked as "Administratively Restricted," "Subject to Privacy Act," and/or mail received in blue envelopes normally marked "To be Opened Only By," Additionally, incoming envelopes clearly marked for the attention of the Primary Collection Officer, are not to be opened by the Mail Clerk/Collection Officer.

- Envelopes clearly marked for the attention of the Primary Collection Officer are to be hand carried to that Officer and a receipt for that envelope is to be obtained by the Mail Clerk/Collection Officer.

- Envelopes addressed to individuals within an installation, that are not restricted per examples given in item (ii), above, will be opened by the Mail Clerk/Collection Officer. This includes mail which may later be identified as personal as no personal mail should be received at a Bureau installation.

(2) Employee Liability. Each employee designated as a Collection Officer shall exercise the utmost diligence in faithfully receiving, recording, safeguarding, and depositing all funds received at a Bureau installation. Collection Officers are personally liable for loss or misuse of funds held in an Officer's custody.

(a) Each Collection Officer shall be required to repay any deficiencies found between the Collection Officer's incoming collections log and deposits made and/or through other imbalances that may be noted in the review of a Collection Officer's activity; e.g., through the improper handling of funds.

(b) Each Collection Officer charged with a deficiency may seek relief under the provisions of the Act of August 1, 1947, as amended by

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the Act of August 9, 1955 (69 Stat. 626; 31 U.S.C. 3527 82a-1).

(3) Improper Handling of Funds. The Bureau will not condone any misuse and/or improper handling of public funds received at a Bureau installation.

(a) Misuse and improper handling of public funds consists of, but is not limited to:

- (i) Converting public funds received for personal use;
- (ii) Commingling public funds received with personal funds or with funds of any other nature or from any other source;
- (iii) Exchanging public funds received for any other funds from any other accounts;
- (iv) Making or giving change to employees or others, except when specifically authorized to do so as a designated Class D Cashier, who provides funds to Collection Officers for changemaking purposes;
- (v) Making unauthorized withdrawals from depositories where public funds have been deposited, or for paying bills which are Cashier functions;
- (vi) Cashing personal checks from public monies, and;
- (vii) Flagrantly displaying public monies or other actions that are of a dubious nature.

(b) Collection Officers may be subject to administrative penalties as determined by the Bureau as well as statutory penalties.

(4) Statutory Penalties for the Misuse of Funds. When it has been determined that a Collection Officer has misused the public funds received at a Bureau installation, and as may be described in 3.9B(3)(a)(i)-(vii), above, the Collection Officer may be:

(a) Fined in a sum equal to the amount of money misused; e.g., embezzled, or;

(b) Imprisoned for not more than 10 years, or both.

(i) If the amount embezzled is \$100 or less, however, the Collection Officer may be fined not more than \$1,000 or;

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(ii) Imprisoned for not more than one year, or both.

(5) Deposit Requirements. All collections of public funds shall be fully accounted for from the time of receipt to the time of deposit of such funds, and shall be held in secure facilities until deposited.

(a) Deposits shall, to the greatest extent possible, be made within 24 hours of the receipt of public funds, or the next workday, in a designated Federal depository.

(b) All collections of public funds made at an authorized collection location are to be forwarded to the cognizant servicing finance office for deposit into the designated Federal depository unless agency and project offices have been authorized by the Central Office, Division of Accounting Management, Branch of Finance and Administrative Accounting, to deposit locally, and except that:

(i) With a Treasury assisted collections mechanism such as a lockbox with a commercial banking facility under contract to the Department of the Treasury;

- Collections received at an agency location after the initiation of a lockbox are to be put on a Form BIA-4284, Schedule of Collections, and forwarded directly to the lockbox bank, and;

- Collections received at an area location after the initiation of a lockbox are to be put on a Form BIA-4284, Schedule of Collections, and forwarded directly to the lockbox bank.

(ii) The time frames for remitting collections for deposit at a lockbox bank are the same as those outlined for the scheduling of deposits and/or the actual deposit of public funds at an agency, project or area location.

(c) Collection Officers are cautioned that the collection of funds; e.g., general public funds and funds collected on behalf of others such as Trust funds, and the subsequent deposit of those funds to lockbox banks are governed by the U.S. Department of the Treasury and its contractor bank designees. The Bureau is already aware that general public funds and Trust funds will be subject to deposit and accounting with different commercial banking establishments. In order to ensure that funds are deposited and accounted for with the correct lockbox bank, Collection Officers must exercise extreme care when sorting and scheduling collections received.

(6) Remittances. It is the general policy of the Bureau that only guaranteed remittances such as cashier's checks, bank drafts, Postal

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money orders and the like, will be accepted for the payment of debts.

(a) Guaranteed remittances are especially preferred for the payment of tribal and individual Indian land lease rentals and sales.

(b) Area Directors may waive the guaranteed remittance policy for general collections and tribal and individual Indian money collections in accordance with the waiver requirements found in section 3.9 of this manual supplement.

(7) Fidelity Losses. The Bureau assumes the risk of its fidelity losses through its employees.

(a) The Bureau will not require or obtain surety bonds for employees in connection with the performance of the employees' official duties.

(b) The Bureau will not require its employees to procure and/or obtain surety bonds in connection with the performance of the employees' official duties.

(8) Form DI-1040, Bill for Collection. The Form DI-1040, Bill for Collection, will be used for both billing and to document collection actions on pre-billed and unbilled receivables and payments.

(a) The only exception to this policy is when an authorized Collection Officer is in the field; e.g., away from the normal duty location, the Collection Officer may use Form 5-777, Field Receipt, for receipt purposes to document field collections on an interim basis. Upon return to the normal duty location the Collection Officer is required to establish the collection in accordance with standard practices and to ensure that the Field Receipt is appropriately matched to other documentation that may exist in the account system.

(b) Servicing finance offices are responsible for ordering and controlling Form DI-1040 stocks for all user offices within the servicing finance office's area; e.g., agencies, schools, projects, and the like.

(c) Form DI-1040, Bill for Collection, must be pre-numbered for control purposes.

(d) Servicing finance offices shall ensure proper accountability and procedures are in place for the safeguarding of DI-1040 forms issued within the service area.

(9) Employee's Manual. This manual supplement shall be used to

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train each Collection Officer designee. Each trained Collection Officer shall be given a copy of this manual supplement, and any updates thereto, upon the formal designation of the employee as a Collection Officer.

C. Responsibilities. The following are the general responsibilities of Bureau line officers and staff officials.

(1) Assistant Secretary - Indian Affairs. It is the responsibility of the Assistant Secretary - Indian Affairs to furnish policy and procedural guidance concerning the Bureau of Indian Affairs' billing and collection program.

(2) Deputy to the Assistant Secretary (Director) - Indian Affairs (Indian Education Programs). It is the responsibility of the Deputy to the Assistant Secretary (Director) - Indian Affairs (Indian Education Programs) to ensure that the policy and procedural guidance as established by the Assistant Secretary - Indian Affairs is in place and being complied with in all educational locations and institutions under the jurisdiction of the Bureau of Indian Affairs.

(3) Deputies to the Assistant Secretary - Indian Affairs. It is the responsibility of the other Deputies to the Assistant Secretary - Indian Affairs to provide guidance and input into the establishment and amendment of policies used to implement the accounting management procedures found in this manual supplement as applicable, and to recommend programmatic changes based on experience and new guidance and materials as may be released by the controlling Federal agencies; e.g., Treasury, General Accounting Office, Department of the Interior, except that:

(a) Deputy to the Assistant Secretary - Indian Affairs (Operations) can execute manual bulletins, supplements and basic manual issuances to implement the Assistant Secretary's policies.

(b) Director, Office of Administration. It is the responsibility of the Director, Office of Administration, to ensure that the policies and procedural guidelines as furnished by the Assistant Secretary - Indian Affairs, are implemented and appropriately executed throughout the Bureau's organizational structure.

(i) This includes assurance that annual internal control reviews are conducted in accordance with the Federal Managers' Financial Integrity Act, OMB Circular A-123, on the implementation of policies and procedures and;

(ii) Recommending to the Assistant Secretary - Indian Affairs programmatic changes based on new guidance and materials as may be

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received from the controlling Federal agencies; e.g., Treasury, General Accounting Office, Department of the Interior.

(c) Chief, Division of Accounting Management. It is the responsibility of the Chief, Division of Accounting Management, to continually ensure the appropriate execution and application of billing and collection procedures and guidelines throughout the Bureau of Indian Affairs; e.g., to the lowest organizational level with appropriately authorized collection activities. Further, it is the responsibility of the Division to develop and structure policies and procedural guidance for the consideration of the Assistant Secretary - Indian Affairs which effectively implements and executes any new requirements of controlling Federal agencies such as the U.S. Department of the Treasury, General Accounting Office, and Department of the Interior.

D. Internal Controls. Internal controls depend largely on the elimination of opportunities through which errors and/or other irregularities may be concealed. The elimination of these opportunities depends to a great degree on the assignment of work in such a fashion that no one individual has control of all phases of an activity or transaction, thereby creating a situation that permits errors or irregularities to go undetected. Adequate separation of duties is an effective way of preventing the misuses of cash receipts and the concealment of misuses in the accounting records.

(1) Separation of Duties. The functions of collecting, depositing and accounting for cash receipts shall be separated so that no one individual controls the entire cash collections process. Key duties shall be assigned to separate individuals to minimize the risk of loss to the Government. Collection Officers responsible for the collection of cash receipts shall not participate in the accounting or operating functions relative to:

- (a) Shipping and billing for goods and services;
- (b) Controlling accounts receivable and subsidiary ledgers;
- (c) Preparing and mailing statements of balances due;
- (d) Authorizing and approving credits for returns and allowances or for adjustments to amounts due, and;
- (e) Depositing cash receipts.

(2) Controls. Internal control procedures shall provide for such control techniques as pre-numbered receipts, tickets, cash register receipts and other such devices to assure full accountability for cash collections.

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(3) Sufficient Records. A Collection Officer shall be responsible for maintaining records of collections in sufficient detail so that such records readily identify all collections from the time of receipt until the time of deposit.

(a) Collections shall be recorded promptly at all points of receipt on a Form BIA-4284, Schedule of Collections, except that:

(b) Collections received through the lockbox bank network shall be recorded and reported to the Bureau in accordance with the methods specified in the Treasury's contract with the lockbox bank.

E. Safeguarding Requirements. The following constitute the minimal, acceptable level of safeguards in the handling of cash receipts.

(1) Facilities. A Collection Officer must be provided the following safeguarding facilities by the officer-in-charge of the installation before commencement of any collection activity.

(a) Office work space sufficient to restrict public and non-authorized personnel access.

(b) A combination-lock, fireproof safe or safe-type steel cabinet or a bar and padlock-type steel cabinet.

(c) A separate cash box with key lock if safe or cabinet is shared with another collection officer or accountable officer such as an Imprest Cashier.

(2) Operational Procedures. An authorized Collection Officer shall exercise the utmost diligence in safeguarding funds collected. The following procedural requirements will be observed to safeguard the collections.

(a) Only an employee authorized as a Collection Officer in writing as prescribed in Section 3.9F of this manual supplement, shall receive, handle, or deposit monies.

(b) Only the designated Collection Officer shall have access to the fund storage facilities, however, such facilities may be shared with another Collection Officer and/or other accountable officer such as an Imprest Cashier, provided that each accountable officer/cashier has their own separate lockable cash box.

(c) Undeposited funds shall be kept in a combination lock, fireproof safe or safe-type steel cabinet or a bar and padlock-type steel

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cabinet. Under no circumstances shall funds be held in desk drawers and/or in any other facility or office area other than in the assigned safe/cabinet.

(d) Where combination-type safes are used for storage of funds the following procedures shall apply.

(i) Combinations shall be memorized by the Collection Officer.

(ii) A copy of the combination shall be placed in an envelope of heavy grade paper, sealed, signed over the seal by the Collection Officer and given to the head of the installation for safekeeping and use in an emergency.

- The installation head shall store the envelope in a secure place.

- The envelope's location is to be made known to one other person selected by the installation head. The name of this second person is to be made known to the Collection Officer.

(iii) A list of the individuals who have knowledge of the safe combination and the names of those in possession of the emergency envelope must be posted inside the safe.

(iv) Under no circumstances shall safe combinations be kept in desk drawers or other easily accessible or visible place.

(e) Where bar and padlock steel cabinets and key lock cash boxes are used for fund storage, the following procedures shall apply.

(i) Keys shall be maintained on the person of the Collection Officer.

(ii) A duplicate key for emergency purposes shall be enveloped and turned over to the installation head in accordance with the same standards as described above.

(iii) Under no circumstances shall keys be kept in a desk drawer or similar easily accessible facility.

(f) Whenever there is change in Collection Officers or other accountable officer such as an Imprest Cashier that uses the same security facilities, the safe combination must be changed immediately. Similarly, the keys to any security device that was used to maintain and safeguard funds must be obtained from the departing Collection Officer.

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(g) The safe combination must be changed at least once a year.

F. Designation Procedures. Each installation head shall request the designation of the type and number of Collection Officers necessary in accordance with Sections D(1) and F(1)(a)(i)-(v) of this manual supplement to effectively carry out the installation's collection activities. An individual may not function as a Collection Officer unless the individual is properly trained and authorized; e.g., designated, in writing by the appropriate official cited in Section F(3)(a) or F(3)(b), as applicable, of this manual supplement.

(1) Requests for Designation. Requests to designate an individual as a Collection Officer shall be in writing and signed by the Bureau installation's head.

(a) The request should state the full name of the individual to be designated, title of the position the individual holds and the type of Collection Officer designation required; e.g.;

- (i) Primary;
- (ii) Alternate;
- (iii) Deposit;
- (iv) Mail Clerk, or;
- (v) Field.

(b) The training certificate cited below, must accompany each written request.

(c) Individuals to be designated should have at least one year of Federal service. Exceptions to this requirement must be requested, in writing, to the Division of Accounting Management, Washington, DC.

(d) The request will contain a certification by the requestor that the designation of the requested individual is in compliance with the Separations of Duties provision contained in Section D(2)(a)-(e) of this manual supplement.

(2) Training. The individuals to be designated shall be fully trained in the duties, responsibilities, procedures, and accountability of a Collection Officer.

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(a) The individual being designated as a Collection Officer shall certify as to the training and orientation for the position of Collection Officer on the Form BIA-4285, Notification of Designation and Certification of Training (See Illustration 2).

(i) The servicing Accounting Officer or an individual designated by the servicing Accounting Officer as being fully aware of the Bureau's collection policies and procedures, must provide the training to a proposed designee.

(ii) An individual cannot be designated as a Collection Officer until the individual has received the required training.

(b) The trainer shall certify on Form BIA-4285, Notification of Designation and Certification of Training, that the individual to be designated as a Collection Officer has been fully trained.

(3) Designation. Designation of an individual as a Collection Officer shall be made on Form BIA-4285, Notification of Designation and Certification of Training.

(a) In cases of training and designation of Collection Officers at the Area/agency organizational level, the Area Director or equivalent, and/or the Area Director's designee, shall sign the designation portion of Form BIA-4285, but only after:

(i) Appropriate review of the Form BIA-4285, ensuring him/herself that the designee has received appropriate training and orientation, and;

(ii) Upon the written recommendation of the Area Accounting Officer or equivalent; all training and orientation being found adequate and complete.

(b) In cases of training and designation of Collection Officers at the Central Office organizational level, the Bureau's Director, Office of Administration, or the Director's designee, shall sign the designation portion of Form BIA-4285, upon the recommendation of the Chief, Division of Accounting Management.

(i) The Chief's recommendation will be made in writing, and;

(ii) The Chief's recommendation shall specifically address where the designation will be in compliance with the Separation of Duties provisions of Section D(2)(a)-(e) of this manual supplement.

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(4) Effective Date as Collection Officer. A properly trained and designated Collection Officer may commence collection duties and responsibilities upon receipt of the signed Form BIA-4285, Notification of Designation and Certification of Training. The totally executed Form BIA-4285 must be in the possession of the Collection Officer and be available for review upon request.

(5) Designation of Other Types of Collection Officers. Alternate Collection Officers shall be assigned. The procedures for the training and designation of an Alternate Collection Officer will be the same as that cited for the training and designation of the Primary Collection Officer, above. It must be indicated in the written designation that the individual designee is the Alternate Collection Officer.

(a) The Mail Clerk/Collection Officer is trained and designated in the same manner as the Alternate, however, the Mail Clerk/Collection Officer may act as the Alternate when required.

(b) The Deposit Collection Officer is trained and designated in the same manner as a Primary Collection Officer, however, a Deposit Collection Officer shall not act as a Primary and/or Alternate Collection Officer.

(6) Procedures for Revoking Collection Officer Designations. When an employee who is designated as a Collection Officer, no matter what type, transfers from one location to another, resigns from his/her employment and/or has been alleged to have misused the funds entrusted to the Collection Officer, that employee's designation shall be revoked. (Illustration 3)

(a) Revocation shall occur before a transferring and/or terminating employee leaves the location affected by the authorizing designation.

(b) Revocation as regards an allegation of misuse of the public funds entrusted to a Collection Officer, shall be immediate and at the time the allegation is known to the revocation official.

(c) A revocation official is that official who designated the Collection Officer initially and/or someone occupying that position or acting in that capacity at the time the need for revocation becomes known.

G. Forms. The collection activities of the Bureau are documented on approved forms. No other forms are appropriate for use in documenting the direct collection actions within the Bureau.

(1) Types of Forms. Generally, there are three basic types of

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forms used in the Bureau's collection activity.

(a) Forms with the prefix BIA-, are Bureau-approved forms.

(b) Forms standardized for use Department-wide, are prefixed with the letters DI-; i.e., Department of the Interior.

(c) Forms standardized for use Government-wide are designated by the prefix SF-, i.e., Standard Form.

(d) The use of BIA-, DI-, and/or SF- prefixed forms is prescribed in order to provide additional controls over the Bureau's collection activities and to provide a standard paper trail of all transactions relating to general and specific collections.

(2) Authorized Forms. The following forms are authorized for use in the collection program and by designated Collection Officers.

(a) Form BIA-4284, Schedule of Collections. This form is used to record and account for all cash receipts received at a Bureau installation and for the forwarding of such receipts to the next receiving level within the Bureau if the collection point is not a depository point. (Illustration 1)

(i) Copies of the form are to be retained in the originating office for verification purposes and the original form is to be maintained in the depositing office.

(ii) Each Depositing Collection Officer shall keep a numerically sequential file of Schedules of Collections by fiscal year for audit purposes.

(b) Form BIA-777, Field Receipt. This form is used to record cash receipts collected by a Field Collection Officer at a site away from the normal collection activity location. (Illustration 4)

(c) Form DI-1040, Bill for Collection. This form is used both as a bill and as a receipt for remittances received for both billed and unbilled receivables. The exception for the utilization of this form is when the Form BIA-777, Field Receipt, is used for collections received in the field; e.g., away from the normal collection activity location. (Illustration 5)

(i) Controls. Form DI-1040, Bill for Collection, must be pre-numbered for control purposes. Servicing Accounting Officers are responsible for ordering and controlling DI-1040 stock for all user offices;

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e.g., agencies, schools, field offices and the like, within the Accounting Officers' service areas.

- Disposition of the pre-numbered forms ordered, received and distributed to user locations must be closely monitored through a control log system.

- The control log system will record actual usage of the forms and/or record forms destroyed through errors, voided and/or cancelled.

(ii) Ordering the Form DI-1040. The following is the ordering address for obtaining the Form DI-1040, Bill for Collection, from the controlling Federal agency, the Department of the Interior.

Printing of Publications
Department of the Interior
Washington, DC 20240

- When ordering, the Accounting Officer must specify that the order is for Form DI-1040, Bill for Collection.

- When ordering, the Accounting Officer shall include the numbers to be printed on the Form DI-1040. Numbers to be printed on the DI-1040's will conform to Section G(2)(c)(iii), below.

(iii) Form DI-1040, Numbering System. The servicing Accounting Officer shall establish a DI-1040 sequential numbering system using the organization's alpha identifier; e.g., "A", Aberdeen, "K", Central Office, as the first character of the Bill number and followed by seven numerics. For example, A0000001, B0000001, etcetera.

(d) Form SF-1098, Schedule of Cancelled or Undelivered Checks. This form is used to cancel an available check when the payee is not due the proceeds of the check and/or the payee cannot be located for delivery of the check. (Illustration 10)

(i) All cancelled checks shall be stamped "Not Negotiable for Payment and Credit in the Treasurer's Account" before being transmitted to the Regional Disbursing Office (RDO) for actual cancellation.

(ii) A separate SF-1098 shall be issued for each RDO symbol as checks with different RDO symbols may not be combined on the same Schedule of Cancelled or Undelivered Checks.

(iii) A separate SF-1098 shall be prepared for IIM

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(Individual Indian Money) checks which may be scheduled for "cancellation." IIM checks are deposited; e.g., in fact redeposited, into the bank the same as other deposits of receipts collected. IIM checks shall not be marked "VOID."

(iv) All SF-1098's prepared shall be executed in an original and four copies with checks listed in ascending numerical sequence, and distributed as follows:

- Original SF-1098 and two copies to the RDO;
- One copy attached to the Form 5-4236, Financial Accounting System Code Sheet, outlining the refund transaction;
- One copy shall be filed with the submitting location's copy of the SF-1098, Schedule of Cancelled or Undelivered Checks.

(e) Form SF-215, Deposit Ticket. This form is the document used to account for deposits in the Federal depository. It is the form that the Federal depository will use to credit receipts to accounts in the U.S. Treasury. (Illustration 11)

(f) Form SF-5515, Debit Voucher. This is the form to be used by the Federal-depository when a check is not paid by the bank on which it is drawn, resulting in the checks being returned to the Bureau. (Illustration 12)

(g) Form SF-1047, Public Voucher for Refund. This form is used to refund overpayments and the like to remitters. (Illustration 14)

H. Remittances. This section of the manual supplement establishes the general policies governing remittances, the types of remittances that are generally acceptable to the Bureau and any exceptions to the policies that may be allowable by regulation and/or other governing policies.

(1) Policy. It is the policy of the Bureau that only guaranteed remittances be accepted for payment of monies due the Government and/or monies due to tribes and individuals for which the Bureau may be held accountable by virtue of its Trust responsibility.

(a) Guaranteed Remittances. Such remittances are described and identified as cashier checks, bank drafts, money orders, etcetera, where the remitter has paid the amount being collected to a recognized banking establishment and that establishment holds those funds available until the guaranteed instrument is presented for payment.

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(b) Currency. Currency; e.g., cash, may also be accepted for the payment of debts although that practice is discouraged within the Bureau because of the susceptibility of cash to theft.

(i) Damaged currency shall not be accepted.

(ii) Currency received will be exchanged for bank checks and/or Postal or other money orders before transmittal through the mails to the point of deposit when the collection point is not the point of deposit to a Federal depository.

- The U.S. Department of the Treasury will, upon request, designate a local bank at the collection point to issue bank drafts without charge if such a bank is available.

- Requests for such designations may be submitted to the Branch of Finance and Administrative Accounting, P.O. Box 127, Albuquerque, New Mexico 87103.

- Payment for the conversion of the remittance shall be charged against the depositing office.

(iii) Imprest Funds are authorized for the purchase of money orders. The cost of the money orders will be charged against the administrative funds of the collecting installation.

(c) Check Inscription. Checks for collection by the Bureau are to be drawn to the order of the Bureau of Indian Affairs only. (7 GAO 3020.40) No other inscription is acceptable.

(d) Conditional Endorsements. Drafts, money orders and the like, bearing conditional endorsements are not acceptable for deposit unless the condition in the endorsement is fulfilled by the payment.

(e) Required Remittance Statement on All Bills. All Form DI-1040, Bill for Collection, shall include the following statement.

"Payment is to be made by cashier check, bank draft or Postal money order. Personal and business checks will not be accepted.

(f) Method of Presentation and/or Delivery. Normally, all remittances are received over-the-counter or through the mail. However, remittances may be received electronically; e.g., electronic fund transfers (EFT), between the debtor's bank and the Treasury where funds are deposited to the Bureau's account.

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(2) Examination of Remittances. All remittances shall be examined at the point of collection and shall be returned to the remitter, if insufficient, for the following reasons.

(a) Incomplete or improperly prepared drafts, money orders and/or other remittance advices;

(b) Omission of signature;

(c) Difference between script and numerical amounts on the instrument of remittance;

(d) Post dated remittance instruments;

(e) Two party checks, and;

(f) Checks marked "Returned for Insufficient Funds" and/or "Non-Sufficient Fund" checks as they shall not be re-deposited.

(3) Waiver of Policy. Officers in charge of an installation may waive the policy that only guaranteed remittances such as cashier checks, bank drafts and the like, shall be accepted for the payment of amounts due under the following conditions.

(a) If the remitter has not had any checks returned in the past due to insufficient funds.

(b) Strict adherence to the policy will create an undue hardship for the remitter such as the absence of easily accessible banking facilities. This may be particularly noted on isolated reservations where the remitter may be a resident.

(4) Discretionary Authority. The authority granted to waive the Bureau's guaranteed remittance policy is discretionary, and it must be used with great care. Officers in charge will be held accountable for ensuring the elimination of debit vouchers and uncollectible items realized as a direct result of the waiver of the guaranteed remittance policy at a collection location.

(5) Notification of Waiver. The cognizant Collection Officer shall be notified, in writing, of all waivers granted for the installation.

(6) Lost Remittances. If a remitter advises the Collection Officer that a money order, draft, cashier check and/or other form of guaranteed remittance instrument is lost, the Collection Officer is to request that the remitter stop payment on the instrument and furnish the Bureau with

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a substitute remittance. If the lost instrument is found and/or received after the remitter has been advised to furnish the Bureau with a substitute, the original instrument is to be held until the substitute remittance is received. The recovered, original remittance is then returned to the remitter.

(7) Unidentified Remittances. Collections received which cannot be readily identified for credit to a proper account, shall be deposited to the Bureau's administrative suspense fund account (14X6875) until such time as the collection can be properly credited. Trust funds collection are to be deposited to the Trust fund suspense account (14X____).

(a) Deposits to suspense are accomplished within the same 24 hour time frame specified for identified deposits in section 3.9B(5)(a) and section 3.9I(1)-(2) of this manual supplement.

(b) The individual items in the suspense account must be fully documented, reviewed frequently and cleared from the suspense account as soon as proper disposition is determined.

(i) The suspense account shall be cleared no later than 5 work days after a collection is deposited to it.

(ii) Collection Officer shall report to the officer in charge any amounts that cannot be cleared from suspense within the time frame allowed and will provide a statement as to why the amounts cannot be cleared; e.g., program officials unable to provide correct account identification on a timely basis.

I. Deposit Requirements. This section of the manual supplement outlines the general policies and specific procedures governing the deposit of receipts into commercial banks and recording such deposits in the Bureau's administrative accounting system.

(1) Policy. All funds shall be deposited in an authorized Federal depository with 24 hours of receipt or by the next work day after receipt if the funds were received too late in the day to meet the depository's and/or cognizant Collection Officer's cutoff requirements.

(a) Field collections shall be transmitted to the Depositing Collection Officer within 24 hours, or by the next work day, after receipt.

(b) To the greatest extent practicable, the cognizant Collection Officer shall not hold collections over a weekend no matter what value those collections might have.

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(i) All collections shall be deposited and/or scheduled and transmitted to the appropriate deposit point at the end of each work week.

(ii) This includes receipts that may be collected over-the-counter at an agency but where the appropriate collection/deposit point is a Treasury designated lockbox bank.

(2) Cutoff Time. A standard, daily cutoff time shall be established by the Depositing Collection Officer in order to allow sufficient time to deposit funds collected each day. Similarly, a cutoff time shall be established by a Field Collection Officer and/or agency/school Primary Collection Officer that will allow for the proper and timely mailing of collections to the cognizant depository location.

(a) The cutoff time will be established as the latest practical time that will enable the maximum amount of funds to be deposited or transmitted each day.

(b) Collections received after that hour shall be included in the deposit or transmission for deposit made the following work day.

(3) Cutoff Time for Reporting Investment Deposits. The Branch of Investments, Albuquerque, New Mexico, has established a cutoff time for reporting deposits to Trust fund accounts. This cutoff time is 11:45 a.m. each work day.

(a) Collection Officers are charged with the additional responsibility of reporting, by telephone, the accounts and amounts of deposits made for investment purposes.

(b) Amounts reported by telephone are immediately recorded in the administrative accounting system and are used by Investments personnel for reconciliation of overnight deposits.

(c) Amounts not deposited and reported to Investments by 11:45 a.m. each business day are still subject to deposit during the remaining business day of the Federal depository.

(d) Those amounts deposited to Trust Fund accounts and recorded in the administrative accounting system after the 11:45 a.m. Investment cutoff time, are reportable for investment purposes to the Branch of Investments during the next work/reporting day.

(4) Over-the-Counter Deposits at Federal Depository. All deposits shall be made by the Depositing Collection Officer on an over-the-counter

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basis with the designated Federal depository or be mailed to a Treasury designated lockbox.

(a) Deposits may not be mailed to a Federal depository unless authorized by the Bureau's Chief, Division of Accounting Management.

(b) In the case of the establishment of a lockbox mechanism for the centralization of collections with a Treasury-designated lockbox bank, the act of establishment and written notification to the Bureau and its field locations that such a mechanism is in place, is sufficient authorization to mail deposits to the designated Federal depository.

(i) The Assistant Secretary - Indian Affairs will issue Bureau requirements for the mailing of collections to a lockbox bank.

(ii) The Chief, Division of Accounting Management, is required to implement the lockbox mechanism and supportive structures as soon as the Assistant Secretary makes known the Bureau's requirements. This may be done initially by memoranda; e.g., through Accounting Management Procedures (AMP), until such time as this manual supplement is updated to reflect new policy requirements.

(5) Number of Daily Deposits. At a minimum, there shall be a daily deposit of funds by a major collection and deposit point; e.g., a servicing finance office. In the case of field collection points, there shall be at least 1 daily transmission of collections through the Schedule of Collections process.

(6) Deposits of 10 Million Dollars or More. When the Depositing Collection Officer has a deposit amounting to 10 million dollars or more in 1 transaction; excluding Treasury checks, the Depositing Collection Officer shall report by wire the name of the Bureau office involved, the amount deposited and the name and location of the depository to:

Funds Control Section
Division of Government Accounts and Reports
Bureau of Government Financial Operations
Department of the Treasury
Treasury Annex, No. 1, GAO Building
Washington, DC 20226

Reports by wire shall be transmitted through TWX718229201, 02, 03 or 04.

(7) Collection Officers' Tours of Duty. All Collection Officers shall be authorized flexible tours of duty to ensure that the maximum amount of funds received each day are deposited and/or transmitted for deposit.

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(8) Depositing Procedures. The following are the deposit requirements of the Bureau of Indian Affairs.

(a) Form SF-215, Deposit Ticket. All deposits to Bureau accounts by Depositing Collection Officers and/or by Treasury-designated lockbox bank personnel, shall be documented through an SF-215, Deposit Ticket. (See Illustration 11)

(b) Sorting Requirements. In accordance with Treasury Circular No. 945, when the number of checks and money orders for each Deposit Ticket does not exceed 25, no sorting or special arrangement to handle each Deposit Ticket is required, as a general rule.

(i) When the number of checks, money orders and/or other negotiable instruments comprising a Deposit Ticket exceeds 25, designated general depositories and Federal Reserve banks may require the items to be sorted categorically as follows:

- Currency and coin (except where required to be included in a separate Certificate of Deposit).

- Checks drawn on the Treasurer of the United States.

- Postal money orders.

- Items drawn on other banks and trust companies located in the same city as the Federal Reserve Bank or branches in which the deposit is made .

- Items drawn on other banks and trust companies.

- Non-cash items (except where required to be included in a separate Deposit Ticket).

(ii) If the deposit exceeds 25 items and any other criteria as established above is met and sorting is required, the following are the actions/items necessary to be accomplished and/or included with other deposit information:

- Attach a separate adding machine tape of other listing to each of the items referenced above.

- Recapitulate on a separate tape or other form, the several group totals to show the total amount of the Deposit Ticket.

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- Each group total listed shall be identified by the number designating that group as indicated above.

- Each office making deposits shall clear the sorting requirements with the designated depository.

(9) Recording of Deposits in the Accounting System. All deposits shall be recorded in the financial accounting system on the same day as deposits are transacted. Servicing accounting officers shall establish priorities and internal procedures to ensure that the same day recording requirement is met. The servicing accounting officer will also ensure that deposits rejected by the financial accounting system are researched, entered and cleared within 24 hours and/or by the end of the next work day.

(10) Checks Returned by Depository as Uncollectible. In the event a check is not paid by the bank on which it is drawn, the depository will return it to the Depositing Collection Officer along with a Debit Voucher, Form SF-5515. (See Illustration 12)

(a) Upon the receipt of a Form SF-5515, Debit Voucher, the following actions will be accomplished.

(i) The initial collection, including the original line entry and all subsequent lines of accounting data, shall be reserved in the automated accounting system by the Depositing Collection Officer.

(ii) This is accomplished by entering the original SF-215, Deposit Ticket, number with required accounting data, transaction code (TC) 29 and the amount to be reversed.

(b) This debit; e.g., TC 29, is accomplished in exactly the reverse of the credit; e.g., TC 19, including all subsidiary lines of accounting data that may have been credited utilizing the Deposit Ticket number, applicable accounting data, and the appropriate amount(s).

(i) The returned remittance will be forwarded to the applicable billing office for the re-issuance of the Form DI-1040, Bill for Collection, to the debtor/remitter.

(ii) The Bills for Collection will be re-established in the financial accounting system in the exact manner in which it was originally recorded.

(c) The original billing office will hold the returned remittance and telephone, if possible, the debtor/remitter to request a cashier's check.

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(i) The cashier's check is required to be issued and forwarded to the billing office within 5 days.

(ii) A demand letter (See Illustration 15) shall be sent to debtors/remitters, along with the new DI-1040, Bill for Collection, even when remitters are notified of the returned check by telephone.

- A fee of \$15.00 shall be charged for all returned checks. This fee is to be established as a receivable; e.g., TC 18, on the replacement Bill for Collection, with resultant collection (TC 19) to be credited to Miscellaneous Treasury Receipts, Appropriation 1099, "...fines, penalties, and forfeitures not otherwise classified."

- If no response is received from the debtor/remitter within 5 days from the date of the demand letter, the Debt Collection Procedures established under 42 BIAM Supplement 3.8 shall be followed; except that, there is no need to repeat Demand Letter No. 1, as that requirement of the Debt Collection Procedures is fully met through the issuance of the demand letter referenced in item 3.9I(10)(c)(ii), above.

(11) Depositing Checks Drawn on Foreign Banks. This section provides instructions regarding the deposit of checks drawn on foreign banks; hereinafter referred to as foreign checks, into the account of the U. S. Treasury.

(a) Place of Deposit. Deposits of foreign checks shall be forwarded to the Mellon Bank at:

U.S. Treasury Foreign Collection Operations
P.O. Box 371782 M
Pittsburgh, PA 15251

(b) Minimum Dollar Value of Foreign Checks Accepted. The minimum U.S. dollar value; e.g., amount or equivalent, of each foreign check which shall be accepted for deposit by the Mellon Bank is:

(i) \$4.00 U.S. for checks drawn on Canadian banks,
and;

(ii) \$10.00 U.S. for all other checks drawn on foreign banks.

(c) Deposit Instructions. It is the responsibility of Collection Officers depositing foreign checks to transmit each foreign check and an original Form SF-215, Deposit Ticket, to the Mellon Bank in accordance with the following procedures.

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(i) U.S. Dollar Foreign Checks. A single Form SF-215, Deposit Ticket, shall accompany all U.S. dollar foreign checks forwarded to the depository on a single day.

- The SF-215 shall be completed in accordance with the information above relative to completion of Deposit Tickets, including the insertion of the U.S. dollar amount.

- Upon receipt at the Mellon Bank, the SF-215 will be dated and the Confirmed Copy returned to the Depositing Collection Officer immediately.

(ii) Foreign Currency Checks. A separate SF-215, Deposit Ticket, shall accompany each foreign currency check and/or foreign check, forwarded to the depository.

- The SF-215 shall be completed as prescribed in this manual supplement for the completion of all Deposit Tickets; except that the amount shall be left blank.

- Upon the completion of the transactions which document collection of the U.S. dollar equivalent noted on the foreign check, the Mellon Bank will enter the U.S. dollar value on the SF-215, Deposit Ticket, and return the dated, Confirmed Copy to the Depositing Collection Officer.

(d) Maintaining Check Records. A description of each check must be maintained to permit duplication of any check if one becomes lost, destroyed and/or mutilated. A record of each check will include:

(i) The name and address of the check drawer;

(ii) The check amount;

(iii) The address of the bank on which the check is drawn and including the date the check was drawn, the name of the person from whom the check was received, if other than the drawer described in (i), above, and;

(iv) If a cashier's check or similar item, the number.

If adequate records are available to provide identification through an audit trail or if checks are microfilmed, the additional records maintenance is not required.

NOTE: Checks drawn on foreign banks in U.S. dollars which are payable

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through a bank in the United States and MICR encoded with the U.S. banks' ABA routing symbol at the foot on the left side of the check, will not be deposited with the Mellon Bank. These checks will be included with the Depositing Collection Officer's regular deposits as made to a local depository or Federal Reserve Bank.

(e) Unpaid Checks and Collection Charges. The Mellon Bank will process foreign checks by presenting them a second time if they are returned unpaid due to "Insufficient Funds" after the first presentation. "Other non-payment" checks; e.g., checks returned unpaid for reasons other than "Insufficient Funds," will be charged against the Treasury's General Account after being presented the first time.

(i) The Mellon Bank will mail a tracer each month to the collection bank if the collection process has not been completed in 30 days.

- Any check which proves uncollectible after 120 days will be charged back to the depositor by the Mellon Bank.

- The amount of checks returned as uncollectible, returned fees, exchange fees, tracers and/or any other subsequent collection charges incident to the collection of foreign checks; e.g., those assessments made after the dollar credit has been determined and made in the Treasury's account, will be charged back to the depositor through the Mellon Bank's execution of a Form SF-5515, Debit Voucher.

(ii) Additionally, a \$2.00 fee will be charged by the Mellon Bank for any deposits received which are less than the minimum limitation set by Treasury in its controlling policy release.

(f) Minimize Foreign Checks. Whenever possible, payment in U.S. dollars should be required with checks or money orders drawn on, or payable through U.S. financial institutions.

(i) The trend towards explicit pricing by financial institutions will make foreign clearings more expensive and will increase the minimum value of checks accepted for deposit.

(ii) If the U.S. dollar value of a check is less than the collection charge imposed by the depository, the form of payment should be reconsidered since the net proceeds will be negative.

(g) Contact for Questions on Deposit Procedures. Questions concerning these deposit procedures may be addressed to: Cash Management Operations Staff, BGFO (PB-802), Department of the Treasury, Washington, DC 20226; (202) 634-5754.

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J. Forms Accountability and Files. This manual section establishes the general accountability policies and procedures for certain forms and files within the billings and collections program, the ordering of forms, the numbering system that will be used to ensure accountability by location, the distribution procedures that will be followed to maintain internal controls on these accountable forms and the file requirements which document that internal controls are in place.

(1) Accounting for the Form DI-1040, Bill for Collection. Within the Bureau, the following positions and responsibilities are identified with accounting for the Form DI-1040, Bill for Collection.

(a) Servicing Accounting Officers. The incumbents of these positions throughout the Bureau shall be responsible for requisitioning and controlling the issuance and use of Form DI-1040, Bill for Collection. This form is used by all offices; e.g., agencies, schools, projects, field offices and the like, in the service area.

(i) Since DI-1040's are accountable documents, the servicing accounting officer shall establish a DI-1040 sequential numbering system for areawide use using the specific location's alpha identifier as the first character in the number followed immediately by seven numerics.

(ii) For example, in the Aberdeen Area the first DI-1040 would be numbered A0000001. The Anadarko Area's DI-1040's would begin B0000001, Billings Area C0000001, and the like, throughout the Bureau.

(b) Field Administrative Officers/Managers. The incumbents of these positions shall be responsible for controlling the request for, receipt of, and use of the Form DI-1040 stock by all billing offices under their jurisdiction.

(i) Requests for additional stock will be processed to the servicing Area Accounting Officer.

(ii) Before the release of Form DI-1040's, to the field location's billing office, the Administrative Officer/Manager shall ensure that the billing office has adequate facilities to safeguard the accountable DI-1040 stock.

(c) Billing Clerks. The incumbents of these positions are responsible for the security and control of all Form DI-1040's given into their possession for their use in the performance of their official functions as billing clerks.

(i) Responsibilities for these accountable forms in-

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clude accounting for voids, spoils and proper cuts on the prescribed usage log, and;

(ii) Ensuring that the unused Form DI-1040 stock is kept under lock and key.

(2) Ordering Procedures. The Area Accounting Officer shall requisition the Form DI-1040, Bill for Collection, blank stock in accordance with section 3.9G(2) of this manual supplement.

(a) Requisitions shall be processed through the Area's procurement office.

(b) Requisitions submitted shall reflect the consolidated user requirements of all Area and field locations served by the ordering finance office.

(3) Distribution Procedures. Servicing Accounting Officers shall maintain accurate and timely records of the Form DI-1040; e.g., order dates and amounts of stock ordered, receipt dates and amounts of stock received, distribution dates and amounts of stock distributed to each user location within the service area.

(a) Each accountable officer will establish a control log system which will account for each DI-1040 issued within the servicing location and within the service area.

(b) No Form DI-1040 blank stock shall be distributed to a proposed user unless a written request for blank stock is received by the servicing accounting officer from the senior line official of the requesting billing office location.

(4) Required Files. The servicing accounting officer is required to maintain the following files on the Form DI-1040.

(a) Log of all Form DI-1040's received through the procurement process and distributed to users.

(i) The log is to reflect sequential numbers received, and;

(ii) The beginning and ending numbers of blank stock distributed to the user location. The user location identifier must also be noted and the distribution cross-referenced to a properly executed user request.

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(b) A file of all field generated requests for the Form DI-1040 that have been received.

(c) A file reflecting the shipment of blank stock to the requestor pending the requestor's receipt and acknowledgment and a file of all shipment acknowledgments.

(d) A file containing a copy of Form DI-1040's spoiled, voided, cancelled, and otherwise damaged, for the Area location.

(i) The servicing accounting officer shall require the maintenance of similar files by each billing office location being served through the accounting office, and;

(ii) To include billing location copies of requests for blank stock, receipt and acknowledgment copies for blank stock and the like.

(5) Other Required Files. In addition to the foregoing requirement for the maintenance of billing files, other filing requirements are identified as follows.

(a) Schedule of Collection Files. Collection Officers preparing and receiving Schedules of Collection, shall maintain separate files by schedule number and fiscal year. These files will assist in establishing an audit trail of schedules prepared and received in the collection location, and provide documentary evidence of schedules prepared and/or received, ultimately, throughout the Bureau.

(b) Field Receipt Files. The issuing Collection Officer shall maintain a file record of Form 5-777, Field Receipt, usage.

(i) The yellow and golden copies of the Form 5-777, Field Receipt, shall be kept on file by number, monthly, and fiscal year.

(ii) The files will provide an audit trail and documentary evidence of field receipts collected and Form 5-777, Field Receipt, usage.

K. Billing and Collection Cycle. This section of this manual supplement is a step-by-step outline of the processing and procedures used from the preparation of the Form DI-1040, Bill for Collection, to the deposit of the remittance in the bank and the U.S. Treasury. For the purposes of this section, Form DI-1040, Bill for Collection, will be referred to as the Bill. This section contains the sequential order of events; e.g., processes and procedures, as they happen in the day-to-day activities associated with the Bureau's billing and collection office(s). These processes and procedures

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shall be used as a guide to ensure proper handling of all collections received by the Bureau.

(1) Organizational Tasks. The following narrative outlines the actual billing and collection cycle as it relates to:

(a) The collection of funds due the Bureau from individuals and corporations through the direct collection and deposit of such funds by Bureau personnel, and;

(b) The collection of funds due the Bureau from individuals and corporations through the use of a U.S. Treasury designated lockbox bank.

(2) Flow of Billings and Direct Collection Functions. When it is determined that a debt is due the Bureau, the debtor is issued a Bill for the amount(s) owed. In addition to referencing the amount(s) which may be owed, the Bill also references the terms and conditions for repayment which are acceptable to the Government. Failure to meet those requirements on a timely basis will result in prescribed sanctions and penalties being imposed on the debtor which can increase the debtor's liability and impact negatively on the debtor's credit standing in the community. These terms and conditions for repayment and the possible adverse impacts of sanctions allowable by law, regulation and policy are described in detail in 42 BIAM Supplement 3.8, Debt Collection Handbook.

(a) Billing Clerk. Within the Bureau, the Bill is prepared by a billing clerk in accordance with Illustrations 5 through 9, as may be appropriate.

(i) The billing clerk issues the Bill as quickly as possible after being notified that an amount of money is due the Bureau, and;

(ii) Records the Bill in the financial accounting system immediately while disseminating the Bill in accordance with section 3.9K(3) of this manual supplement.

(b) Payment "Mail To" Address. The billing clerk is responsible for ensuring that the desired remittance is sent to the appropriate receiving location.

(i) In instances where the collection point is at the originating agency, the billing clerk would use the term "Collection Officer" followed by the mailing address of the collection location. For example, if the Collection Officer that is referenced in the "Mail Payment To" section

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of the Bill is at an agency, the mailing address of the agency would follow the Collection Officer designation.

- The term "Collection Officer" is used in the address in order to identify the individual to whom the remittance is to be directed so that mailroom personnel know not to open the envelope containing the remittance.

- In locations where there are Mail Clerk/Collection Officers appropriately designated, the inclusion of the term "Collection Officer" may not be necessary.

(ii) In instances where the collection point is at the next organizational level from the billing clerk; e.g., at an agency vs a school location and/or at an Area Office vs an agency location, the billing clerk would use the term "Collection Officer" followed by the mailing address of the actual collection location. For example, if the point of collection is at an Area Office, the mailing address of the Area Office would follow the Collection Officer designation.

(iii) In instances where the collection point is outside of the Bureau; e.g., at a Treasury designated lockbox bank, the billing clerk would include the name and address of the bank that the remittance is to be directed to in lieu of a Bureau Collection Officer designation and Bureau location address.

- The procedures used to process collections by a Treasury designated lockbox bank are not fully described in this manual supplement.

- Procedures differing from those normally used by the Bureau to effect appropriate and timely accountability for funds collected on behalf of the United States and/or on behalf of individual Indians and tribal groups, will be designated in writing by the Chief, Division of Accounting Management, through the issuance of Accounting Management Procedures memoranda. Such memoranda amend this manual supplement and are in effect until such time as this manual supplement is again issued in an updated version.

(c) Voided. Only Form DI-1040, Bill for Collection, that are ruined during the preparation process are to be considered as "voids." When a Bill is voided through error, the original and all copies are marked VOID and retained by the billing clerk in the appropriate accountable file.

(3) Distribution of the Form DI-1040, Bill for Collection. After the Bill has been prepared, it is distributed as follows:

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(a) The original to the debtor accompanied by a reminder to enclose the upper portion of the original Bill along with the debtor's remittance to ensure proper crediting.

(b) The pink, blue and first and second green copies go to the appropriate Collection Officer.

(i) Dependent upon the organizational structure, the appropriate Collection Officer may be at an agency, project, Area and/or Central Office location.

(ii) In the case where the use of a lockbox has been prescribed by the U.S. Treasury for all collection activities, there is no Collection Officer per se. Those copies of a Bill normally scheduled to the Collection Officer, shall be retained by the billing clerk in the accountable file.

(c) The fourth green copy, with a Form 5-4236, Financial Accounting System Code Sheet, goes to the encoding; e.g., input, station for entry into the Bureau's financial accounting system as an account receivable. The billing clerk completes the Form 5-4236.

(d) The third and fifth green copies, or xerox-type facsimiles, are retained by the billing clerk in the accounts receivable and accountable file, respectively.

(4) Payments Received by Mail. When remitting payment by mail, the debtor should obtain a guaranteed remittance as specified in section 3.9H(1)(a) of this manual supplement, and mail it, along with the top portion of the Bill, to the Collection Officer and address specified in the "Mail Payment To" section of the Form DI-1040.

(a) Mail Clerk/Collection Officers. Each mailroom and/or office in the Bureau that routinely receives mail that contains remittances and/or other kinds of receipts, shall train and designate a Mail Clerk/Collection Officer as outlined in section 3.9F(3)-(4) of this manual supplement.

(i) Remittances received in the general mail are normally accounted for initially by the Mail Clerk/Collection Officer in accordance with prescribed procedures and through the routine examination of incoming mail.

(ii) Remittances in envelopes clearly marked "Collection Officer," "Collections," or the like, are not opened by the Mail Clerk/Collection Officer.

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- Such envelopes are hand-delivered immediately to the Primary Collection Officer or Alternate, as appropriate, at the receiving location.

- Incoming envelopes addressed to the Collection Officer by name and/or envelopes identified as "Certified Mail - Return Receipt Requested," are not opened in the mailroom. Such envelopes are hand-delivered to the Primary Collection Officer or Alternate, as appropriate, immediately.

(5) Envelopes Containing Remittances Opened in the Mailroom. If an envelope is opened in the mailroom or other mail receiving office, and it is found to contain unscheduled remittances; e.g., checks, money orders and the like not accompanied by a Schedule of Collections from another Collection Officer and location, the following processes and procedures shall be followed by the Mail Clerk/Collection Officer.

(a) Record all remittance received on a Schedule of Collections (See Illustration 1) and distribute the original and one copy, with the remittances and originating envelopes attached, to the Primary Collection Officer. Retain one copy of the Schedule in a pending file.

(b) After the Primary Collection Officer receives and verifies that the remittances transferred to the Primary Collection Officer's control equal the Mail Clerk/Collection Officer's Schedule, the Primary Collection Officer shall acknowledge receipt of the Schedule by signing the copy submitted by the Mail Clerk/Collection Officer with the original, and returning the signed copy to the Mail Clerk/Collection Officer. Upon receipt of the signed copy of the Schedule as submitted, the Mail Clerk/Collection Officer will pull and destroy the pending copy.

(6) Envelopes Containing Scheduled Remittances. Normally, scheduled remittances being transferred between Collection Officers; e.g., from agency Collection Officers to Area Collection Officers, should be placed in a sealed envelope clearly marked "TO BE OPENED ONLY BY THE COLLECTION OFFICER/ADDRESSEE." Properly addressed, scheduled remittances will not be opened in the mailroom.

(a) When the Mail Clerk/Collection Officer opens an envelope containing scheduled remittances, either inadvertently or when the addressee was not clearly identified as the Collection Officer, the Mail Clerk/Collection Officer must:

- (i) Reseal the envelope;
- (ii) Sign on the face of the envelope his/her name with

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the statement "Opened in Mailroom" (or the name of the office in which the opening occurred) and submit the envelope immediately to the Primary Collection Officer.

(7) Mail Clerk/Collection Officer Files. The Mail Clerk/Collection Officer must maintain a file of all Schedules of Collections prepared.

(a) The file shall contain a copy of all Schedules pending Primary Collection Officer acknowledgment, and;

(b) All Schedules acknowledged by the Primary Collection Officer.

(i) When the Primary Collection Officer acknowledges a Schedule that was in the pending file, the Mail Clerk/Collection Officer must pull the pending copy and destroy it.

(ii) Only the acknowledged copies of Schedules need to be maintained for audit purposes, however, pending copies must be maintained until formally acknowledged.

(8) Primary Collection Officers' Duties and Responsibilities. An installation's Primary Collection Officer, and in that Officer's absence the Alternate Collection Officer, shall receive all Schedules of Collections from other Collection Officers; e.g., from Mail Clerk/Collection Officers, shall receive all envelopes marked and/or otherwise addressed to the Collection Officer and shall receive all envelopes opened and resealed as specified in section 3.9K(6)(a)(i)-(ii), above, and shall receive all continuing Schedules of Collections from other Primary Collection Officers if appropriate.

(a) Schedule of Collections Processing Procedures. Upon receipt of a Schedule of Collections, the Primary Collection Officer shall verify the Schedule with the accompanying remittances.

(i) If found equal and in agreement, the Primary Collection Officer will acknowledge receipt of the Schedule on the copy submitted with the original, and return that copy to the submitting Collection Officer.

(ii) Any discrepancies between the Schedule as submitted and the accompanying remittances must be resolved immediately.

(iii) The Primary Collection Officer shall establish and maintain a file of all original Schedules received from other Collection Officers.

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- The file shall be organized by Collection Officer's name, fiscal year of Schedule, and the Schedule number.

(b) Remittance Processing Procedures. The Primary Collection Officer shall process all remittances as follows:

(i) Examine each remittance to ensure that it is in compliance with section 3.9H(2)(a)-(f) of this manual supplement.

(ii) Determine if the receipt in hand is remittance for a pre-billed receivable, and if so:

- Pull the pink, blue and green copies of the DI-1040, Bill for Collection, previously filed as specified in section 3.9K(3)(b) of this manual supplement;

- Assign and record a collection voucher (CV) number on the pink, blue and green copies of the bill.

- The assignment of a CV number to the Bill, converts the Form DI-1040 from a Bill for Collection to a collection voucher.

(iii) Record the remittance information; e.g., type of remittance such as cashier's check, financial institution drawn on, date of remittance and date the remittance was received by the Bureau on the DI-1040 collection voucher.

(iv) Distribute the collection voucher as follows:

- The pink copy to the remitter to acknowledge receipt of the remittance;

- The first green copy to the billing clerk;

- The second green copy to the Collection Officer's file, and;

- The blue copy to the Depositing Collection Officer as described in section 3.9K(10) of this manual supplement.

(v) For collections received for which there was no prebilling document; e.g., no bill was issued and the collection is unmatched, the Form DI-1040 is prepared by the Primary Collection Officer with distribution as follows:

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- The original copy; e.g., the white, goes to the remitter.

- The yellow and golden copies are retained by the Primary Collection Officer for filing.

- The pink copy goes to the Depositing Collection Officer along with the receipts. This may be transmitted to the Area or to an agency Depositing Collection Officer if there is authority to deposit locally.

(9) Area Collection Officer's Duties and Responsibilities. The following are the duties and responsibilities of the Primary Collection Officer at the Area level.

(a) In addition to being the Primary Collection Officer for the Area, exercising all of the duties and responsibilities as outlined for all Primary Collection Officers in section 3.9K(8) above, this position also acts as the Depositing Collection Officer for receipts transmitted for agencies to the Area Office for deposit.

(b) Receives the original Schedules of Collections with CV's, Field Receipts, and remittances from the Area's Mail Clerk/Collection Officer and/or other Area personnel properly designated to act as a Collection Officer.

(c) The Collection Officer:

(i) Verifies that receipts, Schedules as received are complete and accurate;

(ii) Acknowledges receipt of the Schedules as complete by signing and returning the copy to the Mail Clerk/Collection Officer, or other properly designated Collection Officer;

(iii) Files the original Schedules received from the Mail Clerk/Collection Officer along with CV's, field receipts and the like, and;

(iv) Prepares a Schedule of Collections which transmits the collections received to the Depositing Collection Officer, if appropriate, and distributes the Schedule of Collections as follows:

- The original with remittances to the Depositing Collection Officer, as appropriate, and;

- Retains a copy in the accountable file.

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(10) Depositing Collection Officer's Duties and Responsibilities.

The Depositing Collection Officer's primary duty is to receive Schedules of Collections from the Primary Collection Officer for deposit in a Treasury designated depository. A Depositing Collection Officer may not act as an Alternate Collection Officer as to do so in the absence of the Primary Collection Officer would compromise and conflict with the individual's duties as a Depositing Collection Officer.

(a) The Depositing Collection Officer receives the original Schedule of Collections from the Primary Collection Officer with the applicable receipts.

(b) The Depositing Collection Officer:

(i) Verifies that the receipts and the Schedule match;

(ii) Acknowledges the Schedule as complete by signing the copy of the Schedule and returning it to the Primary Collection Officer for filing;

(iii) Prepares a Form SF-215, Deposit Ticket (Illustration 11), and; Proceeds to the Federal depository with the receipts to be deposited and the completed Form SF-215, Deposit Ticket; the original and all copies intact.

(c) After deposit, the Confirmation Copy of the SF-215; e.g., the green copy, is transmitted to the Branch of Finance and Administrative Accounting, Att: SF-224 Unit.

(i) The yellow and white copies are retained by the Depositing Collection Officer in the files.

(ii) The Depositing Collection Officer prepares a Form 5-4236, Financial Accounting System Code Sheet, with the appropriate entries for the proper crediting of the remittances deposited.

(iii) The Depositing Collection Officer will enter the Form SF-215, Deposit Ticket number at the bottom of the original Schedule of Collections as received from the Primary Collection Officer.

- The original Schedule is then filed, and;

- The Depositing Collection Officer then verifies the crediting accounting entries through review of the financial daily batch report of transactions processed as generated by the financial accounting system, researching and correcting any differences.

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(11) Collection Officer Responsibilities When a Lockbox Mechanism is used to Account for Collections. Collection Officer responsibilities will change when the Bureau moves to accounting for its total collections through the Treasury assisted lockbox mechanism. At that time, Collection Officers will no longer be accounting for remittances directly, but will focus efforts on ensuring that collections received within the Bureau inadvertently are scheduled to the lockbox bank's Post Office box immediately. Any over-the-counter collections made will be scheduled to the lockbox bank on Schedules of Collections. Collection Officers will be responsible for providing the lockbox bank with as much information as might be available to ensure that the collections forwarded by the Collection Officers are deposited appropriately. After the deposits of collections are made within the lockbox bank, Collection Officers will receive confirmation of the deposits electronically and will then be responsible for ensuring that the collections are recorded correctly in the Bureau's financial accounting system.

(12) Financial Encode/Input Station. The financial encoding and/or input station receives the completed Form 5-4236, Financial Accounting System Code Sheet, from the Depositing Collection Officer, for recordation of the deposits made at the Federal Depository. To the greatest extent practicable, the financial encoding/input station is to enter the data on the code sheet into the financial accounting system on the day of deposit. If it is not possible to enter the information on the day of deposit, the entries must be completed on a priority basis the next work day.

(13) Over-the-Counter Collections. In some cases, debtors will make payments in whole or in part at the collection site; e.g., at the normal duty location of the Primary Collection Officer. When this occurs, all of the processes and procedures as outlined in this section shall be used.

(14) Collection of Partial Payments. When remitters pay only part of the amounts owed, and a Bill has been issued and recorded in the financial accounting system, the partial payment must be credited against the original Bill.

(a) Crediting Partial Payments. Partial payments of debts due are recorded against the original Bill number using transaction code (TC) 19 in conjunction with the amount of the payment.

(i) Recording a partial payment against the original Bill number will "use;" e.g., remove, that Bill from the financial accounting system in its entirety.

(ii) When the Bill number is "used" through the crediting of a partial payment, a new Bill or the original Bill number in an

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amended form, must be entered into the automated accounting system to establish the new balance due from the debtor.

(b) Re-Establishing Balances Due After Partial Collection.

There are three methods through which new balances due may be established in the financial accounting system when partial collections have been credited.

(i) Preparation of a New Form DI-1040, Bill for Collection. The billing clerk, upon notification from the applicable Collection Officer that a partial payment has been made and credited against an existing Bill, may prepare a new Bill for the balance due after the credit for the partial payment has been recorded.

- The new Bill shall show the number of the original Bill issued in the description section of the DI-1040, the collection voucher number and the amount applied through partial collection.

- The new Bill shall reference the new amount(s) due, the accepted terms and conditions for the repayment of that amount and any sanctions that may increase the debtor's liability for not meeting the Government's payment requirements.

- The new Bill is to be recorded in the financial accounting system utilizing the Julian date of the original billing entry. This is required to ensure proper aging of the amount owed. For example, if the original Bill was due June 30, 1987, and it was recorded as 87181 in the Program Detail (field 10 of the Form 5-4236) column for accounts receivable reporting purposes, a partial collection of \$50 on July 15, 1987, with a new Bill being cut for the balance due would be recorded using Julian date 87181. This is required to ensure proper aging of the amount owed.

(ii) Using an Amended Bill Number. The second method of establishing new balances due when partial collections have been made is through the use of an amended Bill number.

- Once a Bill number has been entered into the financial accounting system and credits have been applied which effectively "uses" the number, it may not be appropriate to re-entered the number in the same configuration as it originally appeared. It may also not be appropriate to issue an entirely new Bill.

- Bill numbers can be modified and/or amended and entered into the financial accounting system. The original Bill number can be modified or amended by changing one numeric or alpha code to another numeric or alpha code or through the addition of an alpha code to the original number when that alpha code did not exist in conjunction with the num-

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ber during its original life in the financial accounting system.

- An example of how to modify/amend a Bill number is, if the original Bill number looked like this in the financial accounting system; A0000001, with a value of \$100, and it was "used" through crediting a \$50 payment leaving a balance due of \$50, the new balance due may be established in the automated accounting system using a configuration such as:

| | |
|-----------|-------------------------|
| A0000001A | TC <u>18</u> \$50.00 |
|-----------|-------------------------|

- Partial payments are annotated on the collection copies of the original Bill until all payments are recorded and credits transacted in their entirety.

- A copy of the annotated Bill must be sent to the remitter in order to keep the remitter informed of balances due.

- In this manner, the annotated Bill copy becomes both a receipt and a statement of the condition of account.

- The amended Bill is to be recorded in the financial accounting system utilizing the Julian date of the original billing entry. This is required to ensure proper aging of the amount owed. For example, if the original Bill was due June 30, 1987, and it was recorded as 87181 in the Program Detail (field 10 of the From 5-4236) column for accounts receivable reporting purposes, a partial collection of \$50 on July 15, 1987, with amended Bill being cut for the balance due would be recorded using Julian date 87181. The last transaction date; e.g., the date the Bill was entered as a part of a total batch, will tell you when the Bill was actually recorded.

(iii) Using the Same Bill Number. The Bureau's financial accounting system will accept a "used" number as the document reference number on billings and collections. The edits associated with obligations, accruals and disbursements in the financial accounting system are not found in recording billings and collections.

- Any partial payments received are annotated on the collection copies of the original Bill until all payments are recorded and credits transacted in their entirety.

- A copy of the annotated Bill must be sent to the remitter in order to keep the remitter informed of balances due.

- The same Bill is recorded in the financial

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accounting system utilizing the Julian date of the original billing entry. This is required to ensure proper aging of the amount owed. For example, if the original Bill was due June 30, 1987, and it was recorded as 87181 in the Program Detail (field 10 of the From 5-4236) column for accounts receivable reporting purposes, a partial collection of \$50 on July 15, 1987, with amended Bill being cut for the balance due would be recorded using Julian date 87181. The last transaction date; e.g., the date the Bill was entered as a part of a total batch, will tell you when the Bill was actually recorded.

- An example of how to utilize the same Bill

number is:

| | Document Ref. No. (Appropriate Coding) | Program (As) Detail (Appropriate) TC | Amount |
|---------------|---|---|--------|
| Orig. Record: | A0000001 | 87181 " 18 | 100.00 |
| Collection : | A0000001 | 87196 " 19 | 50.00 |
| New Record : | A0000001 | 87181 " 18 | 50.00 |

(15) The Federal Depository Bank and Direct Collections. Upon receipt of the Form SF-215, Deposit Ticket, and remittances as attached, the bank enters the amount of the deposit into the U.S. Treasury accounts.

(16) The Federal Depository - Lockbox Bank. The differences between the Federal depository lockbox bank and the deposit of receipts locally by a Depositing Collection Officer are significant.

(a) The lockbox bank received collections directly from the remitter, generally, and documents those collections in the U.S. Treasury accounts electronically at the time the clearing information is received.

(i) The remittances received at the designated lockbox location are matched to the top portion of the Form DI-1040, Bill for Collection, and the matching document reference number is recorded electronically and transmitted back to the Bureau through the ADP network.

(ii) Unmatched remittances are deposited to suspense and the lockbox bank provides the Bureau with copies of all documentation received so that the unmatched collections can be accounted for properly and the suspense account cleared on a timely basis.

(b) There may still be over-the-counter collections in the Bureau even after the Bureau implements a lockbox bank system at the direction of Treasury, however.

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(i) Mail Clerk/Collection Officers and Primary Collection Officers will be required to maintain the same records, files and processing procedures as they maintain under the direct collection and deposit program until such time as there is no longer a need to track on-site collections.

(ii) All receipts received and otherwise collected at a Bureau location after the Bureau implements a lockbox bank system, however, will be scheduled to the lockbox bank rather than to another Collection Officer.

(iii) There will be no local Federal depository into which collections will be deposited. All deposits will be accounted for by the lockbox bank.

- Training and direction on how a Treasury assisted lockbox mechanism is to work shall be provided by the Bureau at the time the Bureau phases in the mechanism.

- When the Bureau implements a lockbox bank program, written directions and procedures shall be provided by the Chief, Division of Accounting Management, through the issuance of an Accounting Management Procedures memorandum. That memorandum, and/or a series of memoranda on the same subject, will effectively modify this manual supplement and shall have a life not to exceed the next formal modification of this supplement.

(17) U.S. Department of the Treasury. Treasury receives the deposits from the Federal depository and records them in the Bureau's accounts.

(a) Treasury prepares and processes the SF-224, Reconciliation Report of Deposits, which reflects all deposits made by the Bureau and those received from the lockbox for the Bureau. Both must reconcile.

(b) Based on the results of cash collections studies and cash concentration reports completed by the Bureau and/or Treasury, the Treasury can specify a Treasury assisted mechanism to help the Bureau account for its cash collections on a more timely basis.

(i) Such a Treasury assisted mechanism is the designation, by Treasury, of a lockbox bank.

(ii) In making a determination that a Federal agency such as the Bureau would benefit from the implementation of a mechanism such as a lockbox program, Treasury commits to that Federal agency to assist with the implementation of the chosen mechanism.

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- The Bureau of Indian Affairs must commit its resources to the implementation of the mechanism, and;

- Provide what training it can directly and/or arrange for appropriate Training from other sources in such a manner as to ensure the success of the mechanism within the agency.

(18) Branch of Finance and Administrative Accounting. The Accounting Operations Section, SF-224 Unit, of the Branch of Finance and Administrative Accounting, receives the green copy of the Form SF-215, Deposit Ticket, from all depositing locations within the Bureau. The Unit reconciles with Treasury's SF-224 and makes adjustments as necessary.

(19) Branch of Trust Funds Accounting. Trust Funds will be accounted for separately from other Bureau funds. The Branch of Trust Funds Accounting is responsible for reconciling all deposits and disbursements regarding these funds. Any unmatched deposits or disbursements recorded on either the SF 215, Deposit Ticket or the SF 224, Reconciliation Report of Deposits will be reported by Treasury to the Bureau on TFS-6652, Statement of Differences. The Statement of Differences will be use to by the Branch to reconcile Trust Fund accounts.

(20) Differences in Collections. There may be occasions when it is brought to the attention of a responsible Bureau official that the amount received in payment of a debt owed is more than the amount billed. Additionally, there may be occasions when a debtor pays a bill and it is discovered through the accounting process that the payment is a duplicate of prior payments already received and accounted for.

(a) In those instances where overpayments of amounts due have been received, the debtor/remitter is due a refund of the overpayment amount.

(b) A Form SF-1047, Public Voucher for Refund, shall be prepared and submitted through the servicing finance office. (Illustration 14)

L. Payroll Deductions. Employees of the Bureau also owe the Government money. If a remitter is a Bureau employee, and it has been administratively determined that it is to the advantage of the Government to recover amounts due through the payroll deduction process, the following procedures shall be used.

(1) Policy. It is the policy of the Bureau of Indian Affairs that all indebtedness to the Bureau by its employees shall be billed using Form DI-1040, Bill for Collection. This billing policy includes the recovery of salary overpayments as they become known, billing for delinquent travel

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of all accounting lines entered into the financial accounting system must equal \$500, and those entries must be outlined in the "Accounting Classification" block of the Bill for Collection as shown in the following example.

| <u>EXAMPLE:</u> Document | F |
|--------------------------|--|
| <u>Reference Number</u> | <u>Loc.Cd./Y/Appr/Acty/AC/ElCo/TC/Amount</u> |
| BC7A0000000 | A00-OX /7/ * /XXXX/01/XXXX/18/400.00 |
| BC7A0000000A | A0X-OX /M/ * /XXXX/01/XXXX/18/ 9.50 |
| BC7A0000000INT | A00-OX /*/1499/XXXX/90/9001/18/ 28.50 |
| BC7A0000000OPEN | A00-OX /*/1099/XXXX/90/9001/18/ 24.50 |
| BC7A0000000FEE | A00-OX /*/1099/XXXX/90/9001/18/ 37.50 |
| | "Amount Due This Bill" <u>500.00</u> |

(* = Leave Blank. Not applicable or automatically generated by computer.)

(3) Processing Instructions. All completed BOR Division of Payroll Operations Forms and one (1) administrative copy of the applicable Form DI-1040, must be sent to:

Bureau of Indian Affairs
Branch of Finance and Administrative Accounting
P.O. Box 127
Albuquerque, NM 87103

(4) Privacy Act Requirements. All envelopes containing requests for payroll deduction must be clearly marked "PAYROLL DEDUCTIONS - SUBJECT TO THE PRIVACY ACT."

(5) Responsibilities. Each supervisor in the Bureau shares in the responsibility for ensuring that employee debts are collected on a timely basis and that all of the Government's entitlements; e.g., interest, penalties and administrative charge assessments, are collected as well.

(a) Supervisors. Each supervisor noting that an employee owes the Bureau money assumes the responsibility for initiating collection action.

(i) Applicable collection action is outlined in 42 BIAM Supplement 3.8, the Debt Collection Handbook.

(ii) When standard collection action does not result in the repayment of amounts owed the Bureau by its employee, the supervisor is responsible for issuing the appropriate written notices as regards payroll deduction and accessing the payroll deduction process in accordance with this manual supplement.

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(b) Branch of Finance and Administrative Accounting. The Branch of Finance and Administrative Accounting is responsible for verifying that the total amount of the indebtedness requested for offset has been recorded in the financial accounting system, that the interest assessments have been recorded with the "INT" suffix, that the penalty assessments have been recorded with the "PEN" suffix, and that the handling/administrative charge assessment has been recorded with the "FEE" suffix.

(i) The BOR Division of Payroll Operations form will be reviewed for compliance with the aforesated policies and procedures before being forwarded to the consolidated payroll office for processing.

(ii) The document reference number cited on the BOR Division of Payroll Operations form will be entered into the payroll system along with the total amount to be collected by Payroll Operations.

- As collections are made through payroll offset, the amount of each collection will be recorded in the labor cost file under Hours Code 61A.

- When the labor cost file is processed a special computer program will generate a collection transaction (TC 19) to the appropriate document reference number.

- The special computer program will automatically reduce the amount of the receivable (TC 18) by the amount of the collection (TC 19) thus eliminating the need to manually establish the remaining receivable balance.

- Collection data recorded will be reported on the daily 99 batch finance input register from a "D" input point.

M. Administrative Reviews. In order to ensure that prescribed administrative procedures are being followed by Collection Officers, unannounced, internal, administrative reviews shall be made of all collection activities not less than on a quarterly basis.

(1) Independent Reviews. Internal administrative reviews are to be completed quarterly by an individual other than the Collection Officer and resulting in written documentation of the review.

(a) Written documentation is to be accomplished using the Internal Review Check Sheet (Illustration 20).

(b) The use of the check sheet will adequately document whether or not the procedures prescribed for the control of cash receipts are in place, operational and being maintained regularly.

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advances and for any other amount(s) owed to the Bureau by its employees.

(a) The billing of employees who owe the Bureau money is necessary when the Bureau seeks to recover its money through the payroll offset; e.g., deduction, process.

(b) The Department of the Interior's, PAY/PERS System, Consolidated Payroll Office, requires that a Bill for Collection accompany any requests to access payroll deductions.

(c) All requests for payroll deduction must be submitted in writing to:

Bureau of Indian Affairs
Branch of Finance and Administrative Accounting
P.O. Box ~~127~~ 1518
Albuquerque, NM 87103

(d) All requests for payroll deduction must be documented on the Bureau of Reclamation's, Division of Payroll Operations' memorandum form (Illustration 24) and approved by an authorizing Bureau of Indian Affairs official before being accepted by the Consolidated Payroll Office for action.

(2) Pre-Billing Requirements. All Bureau employee indebtedness, including interest, penalty and handling charge assessments to be collected through payroll deduction, must be recorded in the financial accounting system as follows.

(a) The base document reference number entered into the automated accounting system to record the debt must be precisely eleven characters long and be configured as shown immediately below.

EXAMPLE: BC7A0G00000

(b) To record the principal amount of the debt owed, enter the base document reference number without a suffix for the first line of principal being recorded and with alpha suffix (A, B, C, etc.) for any additional principal amounts due as is shown in the following example.

| <u>EXAMPLE:</u> | Document | F |
|-----------------|-------------------------|---|
| | <u>Reference Number</u> | <u>Loc.Cd./Y/Acty/AC/ElCo/TC/Amount</u> |
| | BC7A0000000 | A00-OX /7/XXXX/01/XXXX/18/\$\$\$.\$\$ |
| | BC7A0000000A | AOX-OX /M/XXXX/01/XXXX/18/ \$.\$\$ |

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(c) To record the interest assessments associated with the principal amount(s), enter the base document reference number with alpha suffix INT as a receivable to Miscellaneous Receipt Account 1499 as shown in the following example.

EXAMPLE: Document F
Reference Number Loc.Cd./Y/Appr/Acty/AC/E1Co/TC/Amount
 BC7A0000000INT A00-0X /*/1499/XXXX/90/9001/18/\$\$\$.\$\$

(* = Leave Blank. Not applicable or automatically generated by computer.)

(d) To record the penalty assessments associated with the principal amount(s), enter the base document reference number with alpha suffix PEN as a receivable to Miscellaneous Receipt Account 1099 as shown in the following example.

EXAMPLE: Document F
Reference Number Loc.Cd./Y/Appr/Acty/AC/E1Co/TC/Amount
 BC7A0000000PEN A00-0X /*/1099/XXXX/90/9001/18/ \$\$.\$\$

(* = Leave Blank. Not applicable or automatically generated by computer.)

(e) To record the handling/administrative charge assessments associated with the Bureau's attempts to recover the delinquent principal, enter the base document reference number with alpha suffix FEE as a receivable to Miscellaneous Receipt Account 1099 as shown in the following example.

EXAMPLE: Document F
Reference Number Loc.Cd./Y/Appr/Acty/AC/E1Co/TC/Amount
 BC7A0000000FEE A00-0X /*/1099/XXXX/90/9001/18/ \$\$.\$\$

(* = Leave Blank. Not applicable or automatically generated by computer.)

(F) The principal, interest, penalty and administrative charge assessments, by suffix and along with related accounting data, must be itemized on the Form DI-1040 in the "Accounting Classification" block. The sum of the items must equal the "Amount Due This Bill" line on the DI-1040. For example, if the "Amount Due This Bill" line is \$500, the sum

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(2) Examination of Receipts. Internal reviews shall include an examination of the numbered receipts of collections. This will ensure that:

- (a) All receipts are accounted for;
- (b) The receipts are properly recorded, forwarded and/or deposited daily, and;
- (c) The receipt records support, and/or are supported by, the Schedules of Collections and Deposit Ticket copies maintained in the Collection Officer's accountable file.

(3) Review Reports. The original of the Internal Review Check Sheet will be furnished to the Area Accounting Officer. A copy of the report will be provide to, and maintained by, the Collection Officer.

(4) Responsibility of the Head of the Installation. It shall be the reponsibility of the head of the installation, and/or his/her designee, to ensure that:

- (a) All quarterly reviews are accomplished in accordance with the foregoing requirements, and;
- (b) Prompt action is taken to correct any deficiencies or discrepancies revealed in the administrative review process.

N. Bonding of Employees. Public Law 92-310, approved June 6, 1972 (86 Stat. 201), eliminated the authority of Federal agencies to obtain surety bonds for its civilian employees.

(1) Bureau of Indian Affairs' Risks. The Bureau of Indian Affairs shall assume the risks of its fidelity losses. The Bureau will:

- (a) Not require or obtain surety bonds for civilian employees in connection with the performance of their official duties, and;
- (b) Not require Bureau employees to procure or obtain surety bonds in connection with the performance of the employees' official duties.

(2) Purchase of Fidelity Bond by Employee. An employee may purchase the personal fidelity bonds of his/her choice but only at the employee's option, and expense.

(3) Treasury Certification Requirement Rescinded. The requirement to furnish the U.S. Department of the Treasury with certifications in connection with the bonding of employees, as prescribed in Treasury Depart-

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ment Circular No. 969, November 4, 1955 (31 CFR 226), has been rescinded due to the enactment of Public Law 92-310.

O. Relief of Collection Officers. This section of the manual supplement outlines the liabilities and conditions of relief associated with the Collection Officer function if discrepancies are found.

(1) Liability of Collection Officers. A Collection Officer is automatically liable at the moment when either a physical loss of funds, or a loss of vouchers, records, checks, securities or papers occurs, and the safeguard of such documents are the Collection Officer's responsibility.

(2) Determining Relief. If the item which was physically lost cannot be recovered, consideration is given to relieve the Collection Officer of liability. Relief may be granted unless it is determined that:

(a) The Collection Officer was negligent;

(b) The Collection Officer was guilty of bad faith;

(c) The Collection Officer lacked due care, and;

(d) Such negligence, bad faith, or lack of due care was the approximate cause of the physical loss.

(3) Procedures for Requesting Relief of Collection Officers. The procedures outlined below shall be used when requesting relief of Collection Officers.

(a) Losses of Less Than \$750. Requests for relief of losses in an amount less than \$750 may be granted by the Department of the Interior. The following procedures shall be used.

(i) The required memorandum format for requesting relief to the Department is found in Form BIA-4287, Request or Relief of Collection Officer - \$750 or Less; Illustration 22.

- Enclose all correspondence and/or other documents and materials pertaining to the case.

(ii) The completed Form BIA-4287 shall be forwarded to:

Bureau of Indian Affairs
Branch of Finance and Administrative Accounting
P.O. Box 127
Albuquerque, NM 87103

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(iii) After a review of the request by the Branch of Finance and Administrative Accounting, the request will be forwarded to the Director, Office of Administration, for appropriate review, approval and submission to the Office of the Secretary, Deputy Director of Financial Management (PFM), for the actual determination to grant the relief requested.

(b) Losses of More Than \$750. For losses of \$750 or more, the Comptroller General of the United States can grant relief.

(i) The authority to sign all requests for relief of Collection Officers to the General Accounting Office (GAO) has been delegated to the Division of Financial Administration, Office of Financial Management, Department of the Interior.

(ii) The following procedures shall be used.

- All requests for relief shall be prepared using Form BIA-4288, Request for Relief of Collection Officer - \$750 or More; Illustration 23.

- Requests shall be prepared on Office of the Secretary letterhead and for the signature of the Director of Financial Management.

(iii) The completed Form BIA-4288 shall be forwarded to:

Bureau of Indian Affairs
Branch of Finance and Administrative Accounting
P.O. Box 127
Albuquerque, NM 87103

P. Classification of Collections. The Bureau's financial accounting system requires accounting classifications of all collections. Listed below are some of the appropriations and other fund accounts most commonly used in the Bureau. A complete list of income accounts may be found in 42 BIAM 2.5.

(1) Indian Service Special Disbursing Agent (ISSDA) Funds. In accounting for these funds, the collection location must identify the agency, location, appropriation symbol, activity, general ledger account and sub-account as shown in the example below.

EXAMPLE: Deposits to IIM accounts for the Cheyenne River Agency would be shown on the collection voucher as:

A01-01-14X6039-206.11-0611

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| <u>Agency and Location</u> | <u>Appropriation Symbol</u> | <u>Activity</u> | <u>General Ledger AC Account</u> | <u>Sub-Account</u> |
|----------------------------|-----------------------------|-----------------|----------------------------------|---|
| A01-01 | 14X6039 | 0039 | 206.11 | 0611 (Individual Indian or organizations) |
| A01-01 | 14X6039 | 0039 | 206.70 | 0670 (Special Deposits) |

(2) Miscellaneous Treasury Receipts. In accounting for these funds, the collection location must identify the agency, location, Miscellaneous Treasury Receipt symbol, activity and income account as shown in the example below.

EXAMPLE: Deposits to Miscellaneous Treasury Receipt symbol for lease fees collected at the Fort Totten Agency would be shown on the collection voucher as:

A05-01- 2499-3400-9001

| <u>Agency and Location</u> | <u>Miscellaneous Treasury Receipt Symbol</u> | <u>Activity which Generated Revenue</u> | <u>Income Account for AC Type of Collection</u> |
|----------------------------|--|---|---|
| A01-01 | 142499 | 3400 | 9001 (Lease Fees) |
| A06-01 | 141830 | 3300 | 9001 (Utilities paid by Gov't employees) |

(3) Suspense Accounts. In depositing funds into suspense the collection location must state the agency, location, appropriation symbol activity and income account as shown in the following example.

EXAMPLE: The coding of funds collected at the Aberdeen Area and deposited to suspense, would be shown on the collection voucher as:

A00-01-14X6875-0075-9016

| <u>Agency and Location</u> | <u>Appropriation Symbol</u> | <u>Activity</u> | <u>Income Account</u> |
|----------------------------|-----------------------------|-----------------|--------------------------------|
| A00-01 | 14X6875 | 0075 | 9016 (Unapplied Deposit Funds) |

(4) Reimbursements from Federal and Non-Federal Services. In accounting for reimbursements from Federal and non-Federal sources, the collec-

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tion location must show the agency, location, appropriation symbol, activity and income account as shown in the following example.

EXAMPLE: The proper coding for funds received from a non-Federal source for reproducing copies of official documents at the Pine Ridge Agency would be shown on the collection voucher as:

A06-01-1442100-3400-9301

| Agency and Location | Approp. Symbol | Activity | AC | Income Report |
|---------------------------|-------------------|----------|----|-------------------------------------|
| A06-01 | 1442100 | 3400 | | 9301 (Copies of official documents) |
| A06-01 | 1442100 | 3100 | | 9306 (State) |

(5) Revolving Loan Funds. In accounting for deposits for Revolving Loan Funds, the collection location must state the agency, location, appropriation, symbol, activity and income code as shown in the example following.

EXAMPLE: Coding on the collection voucher for the repayment of a revolving loan; principal and interest, at the Fort Berthold Agency would be shown as:

A04-01-14X4409-1300-9585 (Loans)
A04-01-14X4409-1300-9570 (Interest)

| Agency and Location | Approp. Symbol | Activity | AC | Income Account |
|---------------------------|-------------------|----------|----|-----------------|
| A04-01 | 14X4409 | 1300 | | 9585 (Loans) |
| A04-01 | 14X4409 | 1300 | | 9570 (Interest) |

(6) Tribal Trust Funds. In accounting for deposits of Tribal Trust Funds, the collection location must show the agency, tribal code number, tribal Trust symbol, activity, and income account.

(a) If the deposit is for income, use Activity 2650.

(b) If the deposit is for a refund to the tribal Trust appropriation, use 2651, 2652, 2653 or 2654 with the applicable income code.

(c) The following examples are provided.

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EXAMPLES:

| <u>Agcy</u> | <u>Tribal Code</u> | <u>Tribal Trust Symbol</u> | <u>Tribal Income Activity</u> | <u>AC</u> | <u>Income Account</u> |
|-------------|--------------------|----------------------------|-------------------------------|-----------|-----------------------|
| A01 | 340 | 14X7211 (Cheyenne River) | 2650 | | 9713 (Grazing) |
| A04 | 301 | 14X7228 (Ft. Berthold) | 2650 | | 9743 (Rylts. O&G) |
| A05 | 303 | 14X7222 (Ft. Totten) | 2650 | | 9715 (Land) |

(7) Refunds to Appropriated Funds. In accounting for deposits as refunds to appropriations, the collection location must show the agency, location, project or tribal code, appropriation symbol, activity, element and component, and object class. This requirement is also found in 42 BIAM Supplement 2, Section 4.

EXAMPLES:

| <u>Agcy.</u> | <u>Loc. Proj. or Tribal Code</u> | <u>Approp. Symbol</u> | <u>Actvy.</u> | <u>AC</u> | <u>Element & Compnt</u> | <u>Object Class</u> |
|--------------|----------------------------------|-----------------------|---------------|-----------|-----------------------------|-----------------------------|
| A00 | 01 | * | 3400 | 01 | 4361 | 26N (Overpayment to Vendor) |
| A00 | 01 | * | 3113 | 01 | 1374 | 41T (Educ. Grants) |

(* Not necessary. Computer generated.)

(8) Other Collections. In addition to those collections which are outlined above, there are several other types of collections which the Bureau makes and must account for.

(a) Collections for Juror Fees and Other Fees of Government Employees. Juror and witness fees paid to Government employees (other than those employees paid by the Secretary of the Senate or the Clerk of the House of Representatives) by state or municipal courts, for serving on juries or as Government witnesses while on court leave from their agencies, are to be remitted to the Bureau for deposit. Juror and witness fees remitted to the Bureau by its employees will be deposited as miscellaneous Treasury receipts in the Treasury to the credit of the appropriations from which the employees are normally paid.

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(b) Collections by One Federal Agency for Another. There are times when the Bureau will be in the position to collect and account for funds that would normally be collected by another Federal agency. In those instances the following procedures shall be used.

(i) Collections shall be deposited to the account(s) of the other Federal agency unless otherwise authorized by law.

(ii) Collections deposited by the Bureau into Treasury on behalf of another Federal agency may be:

- Credited directly to the accounts of the other Federal agency which should have received the collection, if Treasury has authorized the collecting Federal agency to do so, or;

- Taken through the Bureau's accounts and subsequently transferred by checks or vouchers to the other Federal agency.

(c) The Bureau is responsible for ensuring that adequate safeguards are in place to protect the other Federal agency's collections until those collections are either delivered to the other Federal agency or deposited to Treasury.

PREPARATION INSTRUCTIONS FOR
SCHEDULE OF COLLECTIONS

The designated Collections Officer will prepare a Schedule of Collections listing all remittances transmitted by collection voucher number. Each Schedule of Collections will be numbered consecutively, beginning with number 001 each Fiscal Year (FY) and pre-fixed by the agency location code and the last two digits of the fiscal year; e.g., 87 for fiscal year 1987.

For Alternate and Mail Clerk/Collection Officers, the initials of the individual shall be added to the consecutive number.

EXAMPLE: K01-87-001, which represents the first Schedule of Collections for FY 1987 at the Central Office agency in Albuquerque, and K01-87-001AA represents the first Schedule of Collections for FY 1987 at the Central Office agency by Amos Aaron, Alternate Collection Officer.

The Schedule of Collections will be prepared in the original with two (2) copies. One (1) copy will be retained by the location's Collection Officer while the funds are in transit to the next level of collection activity; e.g., the Area Office, or to the bank for deposit. The original and one (1) copy of the Schedule of Collections will accompany the funds to the next level of collection activity; e.g., from an agency to an Area, whereupon receipt for the collections on the Schedule's copy will be annotated and the copy returned to the agency Collection Officer.

Remittances will be transmitted to the next level of collection activity in a sealed envelope with the following inscription clearly stated thereon.

"TO BE OPENED ONLY BY THE COLLECTION OFFICER"

Item Description for the Schedule of Collections Illustration.

1. Schedule No. Each office that schedules checks, currency, and coins to the another location for deposit shall assign a schedule number and enter it into this space. The number will be configured as follows for control purposes.

| <u>Scheduling Office Code</u> | <u>Fiscal</u> | <u>Sequential</u> |
|--------------------------------------|---------------|-------------------|
| <u>Area/Agency</u> <u>Location</u> | <u>Year</u> | <u>Number</u> |
| <u>EXAMPLE:</u> K01-87-001 K01-51 | 87 | 001 |

The scheduling office must maintain a log of issued Schedule of Collections numbers to avoid duplicates.

2. Sheet No. Enter number of sheet included as a part of each Schedule of Collections.

EXAMPLE: Sheet No. 1 of 2, 2 of 2, etc.

3. Received by: Type in the name of the designated Collection Officer who has prepared the Schedule.

EXAMPLE: Received by: James J. Blue

4. At. Type in the name of the organization/office that the preparing Collection Officer serves.

EXAMPLE: ...at Papago Agency

5. Date Received: Enter the month, day and year that the remittances being scheduled for deposit were received by the preparing Collection Officer.

6. Check and/or Collection Voucher No. For checks, enter the number recorded on each remitter's check received. If cash, enter the word "currency" and/or "coin" as appropriate. When transmitting Collection Vouchers (CVs), enter the CV number being transmitted.

7. Check Date. Enter the issue date of each remitter's check received. If cash, leave blank.

8. Name of Remitter. Enter the name of the remitter of each check being scheduled. Also include the name of the financial institution the check is drawn on and whether or not the check is personal, cashier's check, money order, etc.

EXAMPLE: Sara A. Martin, First National
Bank of Oklahoma City, OK
Cashier's Check

9. Brief Description of Purpose for Which Collections were Received.

EXAMPLE: Refund of overpayment on Travel Voucher, Authorization Number 7K01-51TA0001.

10. Amount. Enter the gross amount of the remittance.

11. Fund to be Credited (Accounting Data). Enter full accounting data that the collection is to be credited to.

EXAMPLE: K01-51/7/3500/7262/712/25N

12. Total. Enter the total of all checks, currency, coin, money orders, etc. that are being scheduled for deposit.

13. Forwarded to: Enter the name of the authorized Collection Officer that the Schedule of Collections is being sent to. If the name of the Collection Officer is not known, enter the name of the office; e.g., Phoenix Area Office.

14. Date: Enter the date on which the Schedule was forwarded to the next collection activity level.

15. By: Enter the signature of the authorized Collection Officer named in three, above.

16. Received: Enter the date that the Schedule was received by the receiving, authorized Collection Officer named and/or by the office cited in thirteen, above.

17. By: Enter the signature of the receiving/receipting authorized Collection Officer.

18. Certificate of Deposit No. Enter the pre-printed SF-215, Deposit Ticket number against which the deposit is to be accounted for and which may be used for research at a later date.

Copies and Distribution

1. The original and one copy is sent to the next collection activity level; e.g., the level of deposit, with the remittances being scheduled for deposit.

2. One copy is maintained by the scheduling Collection Officer; e.g., the preparing office. This is maintained at least until the receipted copy of the Schedule for Collections is received back from the next level's authorized Collection Officer.



United States Department of the Interior

BUREAU OF INDIAN AFFAIRS
WASHINGTON, D.C. 20245

IN REPLY REFER TO
Form BIA-6285
May, 1987

NOTICE OF DESIGNATION AND CERTIFICATION OF TRAINING

Memorandum

To :

From :

Subject: Notice of Designation

You are hereby designated as _____ at _____, effective _____, 19 _____. As Collection Officer you are authorized to receive, handle, have custody of or to account for monies, negotiable instruments, other remittances, repayments for the collection of loans and other funds received as a result of the activities of the Department of the Interior, Bureau of Indian Affairs.

CERTIFICATION OF TRAINING

This is to certify that the designee has been fully advised as to the duties and responsibilities, the procedures and requirements of accountability and has received training and orientation for the Collection Officer position as stated above, and, as appropriate and necessary, has been furnished a copy of this manual supplement and adequate safeguarding facilities in which receipt may be kept.

Signature of Trainer

Title

Date: _____

Designation Recommended:

Title

Date: _____

Signature of Designee

Title

Date: _____

Designation Approved:

Title

Date: _____



United States Department of the Interior
BUREAU OF INDIAN AFFAIRS
WASHINGTON, D.C. 20245

IN REPLY REFER TO
Form BIA-4286
May, 1987

REVOCAION OF DESIGNATION

Memorandum

To :

From :

Subject: Revocation of Designation

Your designation as _____ at _____
_____, is hereby revoked effective with the close of bus-
iness _____, 19____. This revocation does not relieve you of
your personal financial liability to the Federal Government.

Signature

Title

RECEIPT

This is to confirm that I have received this official notification of my
revocation as _____ Collection Officer effective with the
close of business _____, 19____.

(Signature)

Date: _____

FIELD RECEIPT AND PREPARATIONS INSTRUCTIONS

Form No. 8-777
 UNITED STATES
 DEPARTMENT OF THE INTERIOR
 BUREAU OF INDIAN AFFAIRS
 Form approved by Comptroller General, U.S.
 May 16, 1941

No 123456

FIELD RECEIPT

Received of { Name (1) John Pete
 Address Brevig Mission, AK

(2) one and -----80/100 Dollars (\$ 1.80)

Description of payment received: (3) cash
 (For money orders, drafts, checks, and other negotiable papers, give description, including date, number, etc.)

| BILL No. | FOR WHAT | QUANTITY | UNIT PRICE | AMOUNT |
|----------|--------------|----------|------------|----------------|
| (4) | night letter | | | 3 |
| | IS .80 | | | |
| | OL 1.00 | | | |
| | 1.80 | | | |
| TOTAL | | | | (5) \$ 1.80 |

5/1/74 (6) /s/ John A. Doe
 (Date) (Signature of collecting employee)
 Brevig Mission, AK Field Collector Agent
 (Unit) (Position)

Remittance, if not in cash, to be deposited subject to collection.
 16-2444-6 000

ORIGINAL

The preceding facsimile of the Form BIA-777, Field Receipt, demonstrates the proper preparation of this form. The various spaces to be filled in are keyed to the instructions shown below.

- (1) Enter full name and address of the remitter.
- (2) Enter amount of collection, spelling out on the left-hand side of the form, and inserting the numerals where called for.
- (3) Describe the type of exchange received. If a check, show whether it is a personal check, cashier's check or bank draft, giving name of bank, date, amount and check number.
- (4) Give complete itemization of what the collection covers.
- (5) Show total amount of receipt.
- (6) The receipt must be signed by the Field Collection Officer, showing the date, name of station and title of the Field Collection Officer as "Field Collection Officer."

The following are the general requirements for the completion of a DI-1040, Bill for Collection.

- (1) Bill No. Pre-printed Bill for Collection Number is repeated here.
- (2) Make Remittance Payable To: Bureau of Indian Affairs. This designation is standard on all Bills for Collection issued within the Bureau.
- (3) Date: The calendar date the Bill for Collection is prepared.
- (4) Mail Payment To: In this space the Billing Clerk is to show the complete mailing address of:
 - (a) The originating office if the collection is to be received there prior to deposit;
 - (b) The Central Office Division, Branch, Section and/or Unit (Address to be announced through an Accounting Management Procedure memorandum by the Chief, Division of Accounting Management) designated to receive the collection in a centralized environment, or;
 - (c) The Treasury designated lockbox bank (address to be announced through an Accounting Management Procedure memorandum by the Chief, Division of Accounting Management) identified to receive remittances for:
 - (i) Trust funds, or;
 - (ii) General/administrative receipts, reimbursements and re-funds.
- (5) PAYER: This is the debtor, the party being billed, the individual or corporation which has been identified as owing the Bureau money.
 - (a) Identify the name and address of the individual/corporation being billed.
 - (b) In billing a current Bureau employee, include the individual's Social Security Number.
 - (i) Use the employee's home address.
 - (ii) Do not use the Bureau's employing address.
 - (c) Be sure to include the Zip Code in the address.

(6) Amount of Payment \$ _____ : Leave blank. This is filled in by the remitter at the time the payment is made.

(7) Date. Enter the date that the debt first became known to the Bureau, the date that a lease payment or like receipt is due if on predetermined schedule, or the date that the Bill for Collection is issued as may be appropriate.

(8) DESCRIPTION. Describe, in some detail, what the billing is for and/or in the case of an unbilled receipt, describe what the remittance is for.

(a) The principal amount being billed is identified separately from any assessments being billed.

(b) Assessments, such as interest, penalties and handling charges are identified separately from the principal amount due and separately from each other.

(c) Included in this section of the Bill is also the standard - statement used on all pre-billings as required. It reflects the terms and conditions for repayment and alerts the debtor to additional liabilities if those terms and conditions are not met.

(9) Quantity.

(a) Unit Price - Cost.

(b) Unit Price - Per.

These columns are only used if the billing relates to quantities, unit prices and unit amounts and the like. For instance, on an overpayment for a purchase Order where you can clearly identify the number of units, their costs and unit prices.

(10) Amount. Show the amount of money the Bill for Collection is issued for.

(a) If there is more than one item being billed for, or if the billing is for a principal amount plus interest, penalties and handling charges, there should be at least four separate entries and amounts shown in the amount columns.

(11) AMOUNT DUE THIS BILL. This is the total of all items listed in (10), above. It includes principal, interest, penalty and administrative/handling charges as assessed. It is the total amount of what is expected to be collected.

(12) Accounting Classification. Insert the following type of information in the order outlined.

(a) Appropriation symbol. See section 3.9Q, Classification of collections for the appropriate symbol for the type of collection being transacted.

(b) Agency and location. Use standard agency location code; e.g., H50-01, J52-01, K00-51 and the like.

(c) Fiscal year. The fiscal year is the year that the repayment will be credited to. For instance, if you are billing in the current year and the repayment will be credited to that year; e.g., FY 87, the fiscal year identifier shall be "7." If you are billing in the current year but the repayment will be credited to a prior year such as FY 85, the fiscal year identifier shall be "5;" except that: if the repayment will be credited to an account that is three (3) or more years old, the fiscal year identifier shall be "M."

Miscellaneous Treasury Receipt accounts do not require a fiscal year identifier. Once the correct appropriation symbol is known, the financial accounting system accounts for the amount correctly.

(d) Activity. Unless otherwise directed, use the activity that generated the revenue; e.g., if 3500 generated the revenue than 3500 is used to account for the repayment.

(e) Accounting Code. Enter appropriate accounting code as follows.

(i) 01 - This code is used for all obligation-type transactions which require only standard or normal accounting treatment; e.g., expensing only.

(ii) 90 - This code is used to record all receivables and collections other than refunds. Refunds will be recorded with the accounting code used in the original transaction; e.g., 01.

(f) Element/Component. Refunds are credited back to the same element/component (cost feature) to which the original disbursement was charged.

(g) Work Order. Work orders may be required for certain refunds and/or reimbursement transactions. Refunds are credited back to the same work order as was used originally.

(h) Object class. This is only required for refund transactions

and it is the same object class to which the original disbursement was charged. An object class is required for reimbursement transactions for clearing account activities.

(13) At the very bottom of the Bill for Collection, the billing clerk will enter his/her name; e.g., first initial, last name in full, and the office in which the billing clerk works.

EXAMPLE: B. Wallace, Education

(i) Work Order Numbers beginning with alphas "R," "S," and "T" automatically generate reimbursement entries in the General Ledger.

(ii) These alphas are reserved for use only with approved reimbursement authority and are not to be used in any other manner.

(h) Object class. Generally, no object class identifier is needed for reimbursements. An object class is required for reimbursement transactions for clearing account activities, however.

(13) At the very bottom of the Bill for Collection, the billing clerk will enter his/her name; e.g., first initial, last name in full, and the office in which the billing clerk works.

EXAMPLE: M. Martin, Finance

(1) - (11) See Illustration 5 pages 1 through 3.

(12) Accounting Classification - Refund. Insert the following type of information in the order outlined.

(a) Appropriation symbol. See section 3.9Q, Classification of collections for the appropriate symbol for the type of collection being transacted.

(b) Agency and location. Use standard agency location code; e.g., H50-01, J52-01, K00-51 and the like.

(c) Fiscal year. The fiscal year is the year that the repayment will be credited to. For instance, if you are billing in the current year and the repayment will be credited to that year; e.g., FY 87, the fiscal year identifier shall be "7." If you are billing in the current year but the repayment will be credited to a prior year such as FY 85, the fiscal year identifier shall be "5;" except that: if the repayment will be credited to an account that is three (3) or more years old, the fiscal year identifier shall be "M."

Miscellaneous Treasury Receipt accounts do not require a fiscal year identifier. Once the correct appropriation symbol is known, the automated accounting system accounts for the amount correctly as regards fiscal year.

(d) Activity. Unless otherwise directed, use the activity that generated the revenue; e.g., if 3500 generated the revenue than 3500 is used to account for the repayment.

(e) Accounting Code. Enter appropriate accounting code as follows.

(i) 01 - This code is used for all refund transactions which require only standard or normal accounting treatment; e.g., expensing only.

(f) Element/Component. Reimbursements are credited to selected element/component (cost feature) known as income codes. These are generally in the 90 series of elements such as:

(i) 9000-9100 - Deposit Funds (including Miscellaneous Treasury Receipts)

(ii) 9200-9300 - Reimbursements

(g) Work Order. Work orders may be required for certain reimbursement transactions. Refunds are credited to the work order as identified when reimbursement authority was granted.

element/component (cost feature) known as income codes. These are generally in the 90 series of elements such as:

(i) 9000-9100 - Deposit Funds (including Miscellaneous Treasury Receipts)

(ii) 9200-9300 - Reimbursements

(g) Work Order. Work orders may be required for certain reimbursement transactions. Refunds are credited to the work order as identified when reimbursement authority was granted.

(i) Work Order Numbers beginning with alphas "R," "S," and "T" automatically generate reimbursement entries in the General Ledger.

(ii) These alphas are reserved for use only with approved reimbursement authority and are not to be used in any other manner.

(h) Object class. Generally, no object class identifier is needed for reimbursements. An object class is required for reimbursement transactions for clearing account activities, however.

(13) At the very bottom of the Bill for Collection, the billing clerk will enter his/her name; e.g., first initial, last name in full, and the office in which the billing clerk works.

EXAMPLE: J. Jose, Accounting Management

(1) - (11) See Illustration 5, pages 1 through 3.

(12) Accounting Classification - Non-Federal Reimbursement. Insert the following type of information in the order outlined.

(a) Appropriation symbol. See section 3.9Q, Classification of Collections for the appropriate symbol for the type of collection being transacted.

(i) When using appropriation symbol 1499, no fiscal year identifier or object class code is required.

(ii) When using appropriation symbol 1099, no fiscal year identifier or object class code is required.

(b) Agency and location. Use standard agency location code; e.g., H50-01, J52-01, K00-51 and the like.

(c) Fiscal year. The fiscal year is the year that the reimbursement will be credited to. For instance, if you are billing in the current fiscal year using a standard OIP activity, the fiscal year would be noted as "7." If you are billing in the current fiscal year for a prior year's reimbursement, the fiscal year would be that of the prior year; except that, if the reimbursement will be credited to an account that is three or more years old, the fiscal year will be noted as "M."

Miscellaneous Treasury Receipt accounts, e.g., appropriation symbols 1499 and 1099, to not use fiscal year identifiers. Once the appropriation symbol is transacted in the automated accounting system, the system will generate all additional required transactions to ensure crediting to the correct "year(s)."

(d) Activity. Unless otherwise directed, use the activity that generated the revenue; e.g., if 3500 generated the revenue then 3500 is used to account for the reimbursement.

(e) Accounting Code. Enter appropriate accounting code as follows.

(i) 90 - This code is used to record all receivables and collections other than refunds. Refunds will be recorded with the accounting code used in the original transaction; e.g., 01.

(ii) A Bill for Collection may be issued for refunds and reimbursements where both 01 and 90 accounting codes would be used.

(f) Element/Component. Reimbursements are credited to selected

the 90 series of elements such as:

(i) 9000-9100 - Deposit Funds (including Miscellaneous Treasury Receipts)

(g) Work Order. Work orders are generally not used when transacting Receipts

(h) Object class. Generally, no object class identifier is needed for receipts.

(13) At the very bottom of the Bill for Collection, the billing clerk will enter his/her name; e.g., first initial, last name in full, and the office in which the billing clerk works.

EXAMPLE: S. Jesus, Real Property Management

(1) - (11) See Illustration 5, pages 1 through 3.

(12) Accounting Classification - Non-Federal Reimbursement. Insert the following type of information in the order outlined.

(a) Appropriation symbol. See section 3.9Q, Classification of Collections for the appropriate symbol for the type of collection being transacted.

(i) 141830 is the Miscellaneous Receipts Symbol.

(ii) When using appropriation symbol 1499, no fiscal year identifier or object class code is required.

(iii) When using appropriation symbol 1099, no fiscal year identifier or object class code is required.

(b) Agency and location. Use standard agency location code; e.g., H50-01, J52-01, K00-51 and the like.

(c) Fiscal year. The fiscal year is the year that the receipt will be credited to. For instance, if you are billing in the current fiscal year using a standard OIP activity, the fiscal year would be noted as "7." If you are billing in the current fiscal year for a prior year's receipt, the fiscal year would be that of the prior year; except that: if the receipt will be credited to an account that is three or more years old, the fiscal year will be noted as "M."

Miscellaneous Treasury Receipt accounts, e.g., appropriation symbols 1499 and 1099, to not use fiscal year identifiers. Once the appropriation symbol is transacted in the automated accounting system, the system will generate all additional required transactions to ensure crediting to the correct "year(s)."

(d) Activity. Unless otherwise directed, use the activity that generated the revenue; e.g., if 3500 generated the revenue than 3500 is used to account for the reimbursement.

(e) Accounting Code. Enter appropriate accounting code as follows.

(i) 90 - This code is used to record all receivables and collections other than refunds. Refunds will be recorded with the accounting code used in the original transaction; e.g., 01.

(f) Element/Component. Receipts are credited to selected element/component (cost feature) known as income codes. These are generally in

(h) Object class. Generally, no object class identifier is needed for receipts.

(13) At the very bottom of the Bill for Collection, the billing clerk will enter his/her name; e.g., first initial, last name in full, and the office in which the billing clerk works.

EXAMPLE: P. Ewey, Administration

(1) - (11) See Illustration 5, pages 1 through 3.

(12) Accounting Classification - Miscellaneous Receipt. Insert the following type of information in the order outlined.

(a) Appropriation symbol. See section 3.9Q, Classification of Collections for the appropriate symbol for the type of collection being transacted.

(i) 14 1499 is a Miscellaneous Receipts Symbol.

(ii) When using appropriation symbol 1499, no fiscal year identifier or object class code is required.

(iii) 14 1099 is another Miscellaneous Receipts Symbol.

(iv) When using appropriation symbol 1099, no fiscal year identifier or object class code is required.

(b) Agency and location. Use standard agency location code; e.g., H50-01, J52-01, K00-51 and the like.

(c) Fiscal year. Miscellaneous Treasury Receipt accounts, e.g., appropriation symbols 1499 and 1099, to not use fiscal year identifiers. Once the appropriation symbol is transacted in the automated accounting system, the system will generate all additional required transactions to ensure crediting to the correct "year(s)."

(d) Activity. Unless otherwise directed, use the activity that generated the receipt; e.g., if 3500 generated the receipt then 3500 is used to account for the receipt.

(e) Accounting Code. Enter appropriate accounting code as follows.

(i) 90 - This code is used to record all receivables and collections other than refunds. This includes receipts.

(f) Element/Component. Receipts are credited to selected element/component (cost feature) known as income codes. These are generally in the 90 series of elements such as:

(i) 9000-9100 - Deposit Funds (including Miscellaneous Treasury Receipts)

(g) Work Order. Work orders are generally not used when transacting receipts.

payee or the payee's estate, the check should be scheduled for cancellation on the SF-1098 as prescribed above. (I TRFM 4-7015)

(b) If the proceeds of an undeliverable check are still due and payable, the agency should deface the check with the legend prescribed in I TRFM 4-7030.20, and schedule the check for deposit on an SF-1185, "Schedule of Undeliverable Checks for Credit to Government Accounts."

(3) Item-by-item informational requirements on the SF-1098, are self-explanatory.

(1) Cancellation of Available Checks.

(a) The SF-1098, Schedule of Cancelled Checks, will be used to schedule checks which are available for cancellation.

(b) An original and two copies of the SF-1098 will be submitted to the disbursing office; the checks, if in the possession of the administrative agency must accompany the SF-1098.

(c) The SF-1098, must be processed as follows:

(i) The original will be receipted by the disbursing office and returned to the administrative agency as acknowledgement of the transaction and for submission with the agency's Statement of Transactions, as support for the credit to the appropriation or fund account;

(ii) The first copy will be receipted by the disbursing office and returned to the administrative agency with the original for retention in the agency's accounting files, and;

(iii) The second copy will be retained by the disbursing office for its accounting document files.

(iv) The space provided for "D.O. Symbol No." will show the disbursing symbol assigned to the office where the schedule will be processed. If the disbursing symbol of the check being canceled is different from the one shown in the schedule heading, it will be necessary to show immediately below the columnar headings the wording "Checks Issued Over Symbol _____," before the checks are listed on the schedule.

(v) It is not required that the reason for cancellation be shown on the SF-1098, however, agencies must note this information on the related vouchers or payment records and, upon request, furnish the GAO such details as may be required in the audit of the agency's accounts.

(vi) Miscellaneous payment checks will be deposited at the earliest date, but not prior to the issue dates of the checks. Check cancellations for which immediate credit has been requested will be deposited immediately and the agency advised accordingly.

(vii) Canceled checks sent to the depository for deposit will be subject to collection the same as other checks.

(2) Handling and Processing Undeliverable Checks.

(a) If the proceeds of an undeliverable check are not due the

EXAMPLE: ALC 14-20-0699 would be typed:

14-20-0699

Only two ALCs are authorized for IIM; 14-20-0699 and 14-20-4844.

(5) Amount. Block four will contain the total amount of the deposit, including cents. Normal punctuation will be used, e.g., commas and decimal points, however, dollar and cost signs will be omitted.

EXAMPLE: \$9,999,999.99 would be typed:

9,999,999.99

(6) Use of block five, Memorandum Copy and Date Confirmed by the Bank. When initially making a deposit, the depositor will retain the Memorandum copy and the Agency Copy of the SF-215. Depositors may choose to update it in the following manner:

(a) After the deposit is confirmed by the depository and the Confirmed Copy is returned to the depositor, the depositor may transcribe the confirmed date from block eight of the Confirmed Copy to block five of the Memorandum Copy.

(b) DO NOT SUBMIT MEMORANDUM COPIES TO TREASURY.

(7) Agency Use. Block six will be used to classification by appropriation, fund to receipt account where Treasury has advised that such information is required to fulfill obligations of reporting for cash position management, interest computation, investment actions, etc., or where required by the Bureau's internal procedures. In addition, separate document numbers for Bureau use will be entered only in this block.

SF-215, DEPOSIT TICKET AND PREPARATION INSTRUCTIONS

| STANDARD FORM 215 (REV. 5-78) PRESCRIBED BY DEPT. OF TREASURY FORM 5-3000 | | DEPOSIT TICKET | | DEPARTMENT OF THE TREASURY BUREAU OF GOVERNMENT FINANCIAL OPERATIONS | |
|--|--|---|--|---|--|
| DEPOSIT NUMBER | DATE PRESENTED OR MAILED TO BANK M M D D Y Y | 8-DIGIT OR 6-DIGIT AGENCY LOCATION CODE (ALC) | AMOUNT | | |
| 7-46819 | 30-03-78 | 116-01-2003 | 790.24 | | |
| <small>FILL IN ALL SPACES ALL ENTRIES ON THIS LIST USE FEDERAL PUNCTATION (COMMA) ONLY</small> | | | | | |
| 6 AGENCY USE 123-651 (SEE APPROP DATA) | | | | | |
| 8 DEPOSITORS TITLE DEPARTMENT OR AGENCY AND ADDRESS U.S. DEPT. OF LABOR-OASAM 3535 MARKET ST., RM 14230 PHILA., PA. 19104 | | | 17) NAME AND ADDRESS OF DEPOSITARY FEDERAL RESERVE BANK PHILA., PA. 19105 | | |
| | | | 18) CERT. THE ENTIRE AMOUNT HAS BEEN RECEIVED FOR CRED. TO THE ACCOUNT OF THE U.S. DEPT. OF LABOR ON THE DATE SHOWN SUBJECT TO ADJUSTMENT OF INTEREST TO THE ACCOUNT HEREIN M M D D Y Y AUTHORIZED SIGNATURE _____ CONFIRMED DATE _____ | | |
| 10 DEPOSITARY FORWARD THIS DOCUMENT WITH STATEMENT OR TRANSCRIPT OF THE U.S. TREASURY ACCOUNT OF THE SAME DATE | | | ORIGINAL | | |
| 10 DEPOSITARY RETAIN THIS COPY | | | MEMORANDUM COPY | | |
| 10 DEPOSITARY RETAIN THIS COPY | | | DEPOSITARY COPY | | |
| 10 DEPOSITARY RETAIN THIS COPY FOR INTERNAL USE DO NOT SUBMIT THIS COPY TO DEPOSITARY | | | AGENCY COPY | | |
| 10 DEPOSITARY DATE SIGN AND RETURN THIS COPY TO DEPOSITOR | | | CONFIRMED COPY | | |

- (1) THE DEPOSITARY, IN ALL CASES, COMPLETES THE SF-5515, DEBIT VOUCHER.
- (2) The SF-5515 is used whenever there is a negative adjustment to be made in a deposit that has already been forwarded to the depository.
 - (a) If a negative adjustment is needed and the depositor has identified the adjustment, the depositor is responsible for calling the depository and advising it of the adjustment.
 - (b) If the depository discovers that a negative adjustment is necessary in a deposit, the depository completes the SF-5515 and returns it to the depositor.
 - (c) In all cases, the depository completes the SF-5515 and returns it to the depositing location.
- (3) There is a block five on the Debit Voucher that does not exist on the SF-215. Block five identifies the type of adjustment that is being made; e.g., Uncollectible Item or Other which is explainable in block six by the depository.
- (4) The depositor is responsible for obtaining the Memorandum and Confirmed Copies of the adjustment documents; e.g., SF-215, from the depository.
- (5) The Memorandum Copy of the SF-5515 should be retained for reference purposes.
- (6) DO NOT SUBMIT MEMORANDUM COPIES TO TREASURY.

(1) Preparation of Deposit Ticket. The deposit ticket is designed to be processed on optical character recognition equipment; therefore, it is essential that the following requirements be strictly adhered to.

(a) Typing blocks two, three, four and five must be single-spaced horizontally and typed with certain fonts.

(b) Typeovers, erasures, and other corrections cannot be made to entries in these blocks.

(c) All depositors are requested to use the American National Standard Institute's Optical Character Recognition A font (ANSI OCR-A) ten-pitch (10 characters to the inch) type when completing these blocks.

(i) If ANSI OCR-A is not available, Pica, ten-pitch should be used.

(ii) An undersirable, but acceptable type font is Elite, twelve-pitch.

(iii) Specialty types such as Adjutant, Advocate, Artisan, Courier, Delegate, Gothic, Italic, Scribe, Script, etc., are not acceptable.

(2) Deposit Number. Block one of the SF-215 contains a pre-printed six-digit number which is the only number used by Treasury's central accounting and reporting systems as the basis for generating audit and reconciliation reports for depositor agencies, therefore, the pre-printed number will not be altered, typed over, or changed in any manner. In addition, although this document is pre-numbered, it is not necessary to account to Treasury for voided or spoiled forms.

(3) Date Presented or Mailed to Bank. Block two will be typed to indicate the date that the document was mailed or presented to the depositor. The date will consist of two digit single-spaced groups in month, day, and year order, separated by hyphens and zero-filled for single digit dates.

EXAMPLE: January 2, 1987, would be typed 01-02-87

(4) Agency Location Code (ALC). Block three will be completed using the depositor's ALC. Only one depositor's ALC may be shown on each SF-215. Entries will be left-justified (left to right) and single-spaced. Hyphens will be used after the second and fourth digits of eight-digit ALCs.

EXAMPLE: IIM 4844 - Miscellaneous Receipt and Tribal 14-20-0699

SF-5515, DEBIT VOUCHER AND PREPARATION INSTRUCTIONS

| STANDARD FORM 6015 (REV. 9-78) PRESCRIBED BY DEPT. OF TREASURY FORM 6-3000 | | DEBIT VOUCHER | | DEPARTMENT OF THE TREASURY BUREAU OF GOVERNMENT FINANCIAL OPERATIONS | |
|---|---|---|---|---|--|
| VOUCHER NUMBER | DATE OF DEBIT TO U.S. TREASURY ACCOUNT M M D D Y Y | 8 DIGIT OR 4 DIGIT AGENCY LOCATION CODE (ALC) | AMOUNT | | |
| 2 5213 | 0 4-25-78 | 73-00-0001 | 4 927.00 | | |
| <input checked="" type="checkbox"/> UNCOLLECTIBLE ITEM <input type="checkbox"/> OTHER (Specify in Remarks) | | (8) DEPOSITARY USE CHECK NO. 123 OF JOHN JONES DTD. 02-23-78 | | | |
| (9) DEPOSITARY TITLE DEPARTMENT OR AGENCY AND ADDRESS ACCOUNTING DIVISION OFFICE OF BUDGET AND FINANCE SMALL BUSINESS ADMINISTRATION 1443 L STREET, N.W. ROOM 410 WASHINGTON, D.C. 20436 | | | (7) NAME AND ADDRESS OF DEPOSITARY FEDERAL RESERVE BANK RICHMOND, VA. 23213 | | |
| | | | (8) SIGNATURE OF AUTHORIZED SIGNATURE <i>John Doe</i> AUTHORIZED SIGNATURE | | |
| DEPOSITARY FORWARD THIS DOCUMENT WITH STATEMENT OR TRANSCRIPT OF THE U.S. TREASURY ACCOUNT OF THE SAME DATE | | | ORIGINAL | | |
| DEPOSITARY FORWARD TO DEPOSITOR DEPOSITOR SUBMIT THIS COPY WITH MONTHLY REPORT TO DEPARTMENT OF THE TREASURY | | | MEMORANDUM COPY | | |
| DEPOSITARY WILL RETAIN THIS COPY | | | DEPOSITARY COPY | | |
| DEPOSITARY FORWARD TO DEPOSITOR | | | CONFIRMED COPY | | |

(7) Date original remittance was received.

(8) Brief explanation of remittance.

EXAMPLE: ...tuition from Grand Canyon College; 3 hour course dropped...

(9) Amount of deposit. Reflects the total amount of the deposit made originally.

EXAMPLE: Amount of deposit..... \$ 265.00

Applied as explained in "Remarks" below... 65.00

.....

(10) Balance authorized to be refunded..... \$ 200.00

(11) Remarks. Briefly explain the circumstances of the refund.

EXAMPLE: Mr. Jose paid for his tuition at Grand Canyon college, and then he dropped the class. Grand Canyon College has returned a portion of Mr. Jose's tuition to the Bureau, and the Bureau is now refunding that amount as it is due Mr. Jose.

(12) Title. The title of the individual authorizing the refund. The individual authorizing the refund on the SF-1047 or SF-1048, must be a Certifying Officer as defined in the Treasury Fiscal Requirements Manual.

EXAMPLE: Accounting Officer

FORM SF-1047 OR SF-1048, PUBLIC VOUCHER FOR REFUNDS
 AND
 PREPARATION INSTRUCTIONS

Standard Form 1047
 GAO 1950
 1047-103

PUBLIC VOUCHER FOR REFUNDS

Voucher No. (1)
 Schedule No. (2)

U. S. (3)
(Department or Establishment, Bureau or Office)

Location (4)

Appropriation or Fund (5)

To (6)
 Address

PAID BY

Deposit received from the above-named depositor on (7) 19.....
 for (8)

has been applied as herein stated and the balance indicated is returned herewith:

Amount of deposit \$ (9)

Applied as explained in "Remarks" below

Balance authorized to be refunded \$ (10)

Remarks:
 (11)

(Sign original only)

Title (12)

Refund by {
 Check No.
 Cash, \$ on (Signature of payee)
(Sign original only)
 Other method, \$

U.S. GOVERNMENT PRINTING OFFICE: 1950 O-1047-103

Refund Vouchers. The SF-1047 or SF-1048, Public Voucher for Refunds, will be used for processing refunds due remitters.

(1) Voucher No. Similar to a purchase order number, this number is assigned for the Miscellaneous Obligation Record log of sequential numbers that is kept by the originating location.

EXAMPLE: 7K00-51M00001

(2) Schedule No. Leave Blank. This is assigned by Disbursements, Albuquerque, NM, at the time the Voucher is processed for payment.

(3) U.S. Enter:

INTERIOR - INDIAN - (SPECIFIC LOCATION NAME)

EXAMPLE: INTERIOR - INDIAN - SACRAMENTO AREA OFFICE

(4) Location. Mailing address of originating location.

EXAMPLE: P. O. Box 587, Redding, CA 99123

(5) Appropriation or Fund. In all cases, the symbol or agency code or other appropriate reference which clearly and unequivocally identifies the appropriation or fund affected must be shown in the accounting classification space on all SF-1074 or SF-1048 vouchers.

EXAMPLE: 14-2100, 14X2301, etc.

Additionally, the full accounting structure against which the refund is to be costed is to be entered in this field.

EXAMPLE: 1472100 X54-01/7/XXXX/XXXX/X*X/XXX

(* The work order is used only when there was a work order used in the original deposit account. If there was no work order in the original deposit accounting information, there should be no work order used in the refund of any overpayments remitted.)

(6) To/Address. Full name and address of the individual, company, corporation, etc. that is to receive the refund.

EXAMPLE: Jesus M. Jose
1234 Tohono O'Odham Way
Sells, AZ 85634

SAMPLE DEMAND LETTER
FOR REQUESTING A NEW CHECK FROM REMITTER

(Appropriate Inside
Name, Street Address
City, State and Zip Code)

Dear (As Appropriate):

Your Check No. 117, dated March 19, 1987, drawn on the First National Bank of Austin, TX, and made payable to the Bureau of Indian Affairs in the amount of \$100, was returned on April 15, 1987, for insufficient funds. You must replace this check with a guaranteed remittance such as a Cashier's Check, Postal Money Order, etc., immediately.

In addition to the \$100 that is owed, you must also include a \$15 returned check charge making the new remittance due the Bureau of Indian Affairs \$115. The guaranteed remittance in the amount of \$115 is to be made payable to the Bureau of Indian Affairs and is to be sent to:

Bureau of Indian Affairs
Att: Collection Officer
(Originating Office's street,
City, State and Zip Code)

Upon receipt of the new guaranteed remittance, we will return Check No. 117 to you for disposal.

Questions regarding this letter may be addressed to me at the above referenced address. You may also contact me by telephone during the hours of 8:00 a.m. through 4:30 p.m. Monday through Friday at (XXX) XXX-XXXX.

Sincerely,

Area Finance Officer

WITNESS ABOVE:

III. Field Receipt, DI-1040 or other Receipt/Billing document reconciliation.

A. Received during the quarter ending: _____
(Mo/Dy/Yr)

| <u>From</u> | <u>Number</u> | <u>To</u> | <u>From</u> | <u>Number</u> | <u>To</u> |
|-------------|---------------|-----------|-------------|---------------|-----------|
| _____ | _____ | _____ | _____ | _____ | _____ |
| _____ | _____ | _____ | _____ | _____ | _____ |
| _____ | _____ | _____ | _____ | _____ | _____ |

B. Forms used during the quarter ending: _____
(Mo/Dy/Yr)

| <u>From</u> | <u>Number</u> | <u>To</u> | <u>From</u> | <u>Number</u> | <u>To</u> |
|-------------|---------------|-----------|-------------|---------------|-----------|
| _____ | _____ | _____ | _____ | _____ | _____ |
| _____ | _____ | _____ | _____ | _____ | _____ |
| _____ | _____ | _____ | _____ | _____ | _____ |

Includes voided Bills:

| <u>Number</u> | <u>Amount</u> | <u>Reason for Void:</u> |
|---------------|---------------|-------------------------|
| _____ | _____ | _____ |
| _____ | _____ | _____ |
| _____ | _____ | _____ |

C. Unused during the quarter ending: _____
(Mo/Dy/Yr)

| <u>From</u> | <u>Number</u> | <u>To</u> | <u>From</u> | <u>Number</u> | <u>To</u> |
|-------------|---------------|-----------|-------------|---------------|-----------|
| _____ | _____ | _____ | _____ | _____ | _____ |
| _____ | _____ | _____ | _____ | _____ | _____ |
| _____ | _____ | _____ | _____ | _____ | _____ |

INTERNAL REVIEW CHECK SHEET

United States Department of the Interior

(Bureau/Office Name)

(Sub-Location Name)

Date: _____

Memorandum

To: (Next Level Reviewing Official)

From: (Reviewing Level Official)

Subject: Internal Review of Collections

Name of Collection Officer : _____

Title of Collection Officer : _____

Location of Collection Officer: _____

FINDINGS AND RECOMMENDATIONS

Part I. Findings Indicating Deficiencies: (Point-by-point narrative presentation of any and all deficiencies found in the internal review of collection activities at the location.)

Part II. Corrective Recommendations: (Point-by-point corrective action plan recommendations to overcome the deficiencies noted in Part I, above. There should be a corrective action for each deficiency and/or group of deficiencies. When rolling a group of deficiencies together, it should be indicated in the corrective action plan recommendations which deficiencies have been combined.)

Signature

(Title)

J. For those who have been designated for less than three months, have personal instructions been given in the performance of the Collection Officer duties? Yes. No.

- 1) Name of Instructor/Trainer: _____
- 2) Date of Instruction/Training: _____
(Mo/Dy/Yr)

V. Government Funds Security Measures.

A. Type: Safe. Cash Box; Locking Non Locking.

- 1) If locking cash box, who has the keys? _____
- 2) Who else has access to the keys? _____
- 3) If safe, date of last change of combination: _____
(Mo/Dy/Yr)
- 4) Individuals with access/possession to safe combination:

| <u>Name</u> | <u>Title</u> |
|-------------|--------------|
| _____ | _____ |
| _____ | _____ |

- 5) Is any terminated employee in possession of the safe combination? Yes. No. Remarks: _____
- 6) Does each Collection Officer have a separate cash box? Yes. No. Remarks: _____
- 7) Who has custody of the sealed envelope with the safe combination? _____
- 8) Is a record of the date the combination was changed, the names of the individuals in possession of the safe combination posted on the inside of the safe's door? Yes. No.

B. Type of Security measures for unused Field Receipts, Pre-numbered Bills for Collection, and/or other receipt/billing documents:

Safe. Cash Box. Other (Specify)

QUARTERLY REVIEW WORKSHEET - COLLECTION OFFICER

Prepared by: _____ Date: _____

Name of Collection Officer: _____

Location: _____ Period of Review: _____

I. Funds on Hand:

- A. Currency \$ _____
- B. Coin _____
- C. Checks _____
- D. Money Orders/Certified Checks _____
(Attach Tape and List Numbers)

Total Funds on Hand: \$ _____

II. Unscheduled or Unreported Receipts on Hand:

List CV's, Nos, etc., not forwarded deposited and/or forwarded for deposit to the Depositing Collection Officer.

Total Receipts on Hand: \$ _____

A detailed explanation must be given for any differences.

TO WHOM IT MAY CONCERN:

I certify that:

- A. The above items constitute the total of Government collection in my possession at this time.
- B. The above items in the amount of \$ _____ are the total presented by me to _____ for the purpose of conducting this review.
- C. The above items in the correct amount of \$ _____ were returned to me by _____ and the count verified by me.

(Collection Officer)

PREPARATION INSTRUCTIONS FOR FORM BIA-4287

1. Name of Collection Officer.
2. Office and Location.
3. Dollar value of unaccounted for funds.
4. Name of Collection Officer.
5. Office and Location.
6. Dollar value of unaccounted for funds.
7. Describe in detail the nature of the loss and that it was reported to the local police department, local F.B.I., and to appropriate servicing U.S. Department of the Treasury Disbursing Center or Regional Office.
8. Give the results of investigative efforts and indicate the procedures in effect to safeguarding the handling of funds.
9. Name of individual.
10. Dollar value of unaccounted for funds.
11. Show current accounting classification and identify the name of the office.

VI. Bill for Collection Process/Deposit Procedures:

- A. Does this Collection Officer prepare Bills for Collection on items for which this Collection Officer subsequently makes collections but only when there was no pre-billing DI-1040 against which to match the collection? Yes. No. Remarks: _____

- B. Does this Collection Officer match receipts received to pre-billing documents, issue receipts appropriately and establish all collections received on the Form BIA-4284, Schedule of Collections? Yes. No. Remarks: _____

- C. Are deposits being forwarded in accordance with the schedule as determined by amounts collected per day? Yes. No. Remarks: _____

- D. Are collections accepted by appropriately trained and designated employees only? Yes. No.
- E. Are spoiled Field Receipts properly accounted for? Yes. No.
- F. Are spoiled Bills for Collection properly accounted for? Yes.
 No.
- G. Are appropriate accountable files being maintained as required in 42 BIAM Supplement 3, 3.9J? Yes. No.
- H. In this review, has special attention been given to the handling of cash receipts and to possible document alterations? Yes.
 No.

PREPARATION INSTRUCTIONS FOR FORM BIA-4288

- (1) Name of Collection Officer.
- (2) Sub-Bureau Location Name.
- (3) Amount.
- (4) Name of Collection Officer.
- (5) Amount.
- (6) Describe in detail the nature of the loss, that it was reported to the local police department, Local F.B.I. office, and to the appropriate servicing Department of the Treasury Disbursing Center or Regional Office.
- (7) Give the results of investigative efforts and indicate the procedures in effect for safeguarding and handling the funds.
- (8) Name of Collection Officer.
- (9) Amount.
- (10) Show current accounting classification and identify the name of the office.

Instructions for Completing
REQUEST FOR PAYROLL DEDUCTION MEMORANDUM FORM

1. Leave Blank. This field will be completed by the Branch of Finance and Administrative Accounting.
2. Enter name of BIA employee owing debt.
3. Enter Social Security Number of BIA employee owing debt.
4. Enter two character code from list below that identifies the BIA Area where the employee owing the debt is currently stationed.

| <u>Area</u> | <u>Code</u> | <u>Area</u> | <u>Code</u> |
|-------------|-------------|----------------|-------------|
| Aberdeen | AA | Central Office | KK |
| Anadarko | BB | Haskell | LB |
| Billings | CC | SIPI | LM |
| Juneau | EE | IAIA | LM |
| Minneapolis | FF | Albuquerque | MM |
| Muskogee | GG | Navajo | NN |
| Phoenix | HH | Portland | PR |
| Sacramento | JJ | Eastern | SS |

5. Enter amount to be deducted per pay period. Do not use percent.
6. Enter total amount of DI-1040, Bill for Collection, including any interest, penalty and administrative charges.
7. Enter the exact document reference number used to enter the DI-1040, Bill for Collection into the automated accounting system. For example, if the preprinted number on the DI-1040 was A0020000, and it was entered into the accounting system as BC7A0020000A for the principal amount and BC7A0020000INT for the amount of interest, in block 7 use only BC7A0020000. As you can see in this example, the alpha "A" and the suffix "INT" were dropped.
8. Leave these blocks blank. The appropriate block will be completed by the Branch of Finance and Administrative Accounting.
9. This form must be signed by the Bureau line officer responsible for collecting the debt; e.g., agency Superintendent, Superintendent for Education, Area Finance Officer, and the like. Also include the officer's phone number.

Bureau of Indian Affairs
Form BIA-4289
May, 1987

REQUEST FOR PAYROLL DEDUCTION MEMORANDUM FORM

Accounting Management

Memorandum

To : Division of Payroll Operations, Review and Analysis Branch

From : Branch of Finance and Administrative Accounting

Subject: Collection by Payroll Deduction of Government Indebtedness

Please initiate a bi-weekly payroll deduction to begin pay period (1), as follows.

Name : _____ (2)

SSN : _____ (3)

Bureau: Bureau of Indian Affairs Subbureau: (4)

Amount or Percentage to be Deducted Per Pay Period: \$ (5)

Total Amount to be Deducted: \$ (6)

Cost Account, if Applicable: _____ (7)

Purpose of Deduction: Federal Debt Recovery H.C.61A (8)

Travel Advance \$ H.C.65B

Travel Advance % H.C.65C

Health Benefit Coverage H.C.50I

Approved By: _____ (9)

ADMINISTRATIVELY RESTRICTED - INFORMATION SUBJECT TO PRIVACY ACT