

**Division of Financial Management Operating Instructions  
Collection Processes – A24  
Overview  
Cost Accounting Section**

**Cost Accounting Section – Collection Processes  
Table of Contents**

A24 – Collection Processes Overview

A241 – Lockbox Collections Overview

Links to: Document Use Case Diagram Activity Model

A242 – Treasury Check Collections Overview

Links to: Document Use Case Diagram Activity Model

A243 – CA\$HLINK Collections Overview

Links to: Document Use Case Diagram Activity Model

A244 – Proceeds of Sale Collections Overview

Links to: Document Use Case Diagram Activity Model

A245 – Cancelled Checks Process Overview

Links to: Document Use Case Diagram Activity Model

A246 – Debit Voucher Process Overview

Links to: Document Use Case Diagram Activity Model

A247 – Law Enforcement Collections Overview

Links to: Document Use Case Diagram Activity Model

A248 – Foreign Collections Overview

Links to: Document Use Case Diagram Activity Model

Appendix 1 – FWS0030C – Cash Transactions Metric Report

Online Navigation

**Division of Financial Management Operating Instructions**  
**Collection Processes – A24**  
**Overview**  
**Cost Accounting Section**

**A24 – Collection Processes Overview**

(Available online at: <https://finance.fws.gov/FCHome.nsf/?Open>)

The U.S Fish and Wildlife Service (Service) receives money for a variety of activities. The Division of Financial Management/Denver Operations (DFM/DO), Financial Operations Branch (FOB), Cost Accounting Section (CAS) has the overall responsibility for collections. The CAS uses the following eight collection processes to ensure all monies generated from the Service's activities are received, deposited, and recorded in the appropriate fund and general ledger accounts.

The FWS00101 – Collection Transactions Metric report records the cash transactions by month and fiscal year and sorts by change type. The report is available at month end on INFOPAC (See the FWS00101 – Collection Transactions Metric report – Appendix 1). Substantial increases in modifications/deletions above the average from the prior fiscal year will require additional analysis.

**A241 – Lockbox Collections**

The Service's lockbox processes the large volume of business and personal checks drawn on U.S. banks to pay for a variety of activities. The lockbox is the principal point of collection, but collections also occur at the DFM/DO and the regional offices. Both send the collections on to the lockbox. Not all collections are subject to the lockbox process. Law Enforcement funds (A247), U.S. Treasury checks (A242), foreign currency checks and checks drawn on foreign banks (A248) are excluded.

**A242 – Treasury Check Collections**

Interagency payments are made to compensate the Service for reimbursable activities and other services. Most of these payments are made electronically through Treasury's Intra-governmental Payment and Collection (IPAC) System. Agencies which do not have access to IPAC can make payments with U.S. Treasury checks. The DFM/DO directly processes interagency payments made with U.S. Treasury checks.

**A243 – CA\$HLINK Collections**

CA\$HLINK is an electronic cash consolidation, financial information, and data warehouse system used to manage the collection of U.S. Government funds and to provide deposit information to Federal agencies. CA\$HLINK connects Federal agencies, Financial Institutions, the Federal Reserve Banks, and the Department of Treasury fund managers through an electronic network. CA\$HLINK receives deposit information, initiates fund transfers, and consolidates daily deposits in the Treasury's account at the Federal Reserve Bank.

**Division of Financial Management Operating Instructions  
Collection Processes – A24  
Overview  
Cost Accounting Section**

**A244 – Proceeds of Sale Collections**

Proceeds of Sale are funds received from property sales and are available to apply against the cost of like replacement property during the fiscal year in which the property was sold and for one (1) fiscal year following. The collections from the Proceeds of Sale that have not been applied during the appropriate time period are transferred to the general funds of the Treasury as miscellaneous receipts. Surplus property receipts are deposited into a miscellaneous Treasury account and are not considered as Proceeds of Sale.

**A245 – Cancelled Checks Process**

The Service's field offices, through Remote Data Entry and the National Business Center (NBC), issue checks or wire transfers to pay for a number of transactions including: merchandise and services, utility bills, travel reimbursements, and payments in lieu of taxes to counties and other general tax districts, and other payments as required by regulation. If any of the Service's payments are issued incorrectly, they are returned and cancelled/reissued. This process describes the cancellation of payments. Depending on the cancellation reason, the Treasury or the NBC either reissues the payments or files them as cancelled.

**A246 – Debit Voucher Process**

The debit voucher process describes the procedures to recover funds from returned checks which are not paid for any reason by the bank on which they are drawn. When a check is returned unpaid to the bank, the deposit ticket cannot be recalled, corrected, or resubmitted. The bank must prepare a debit voucher for the difference of the deposit amount. Upon receipt of an unpaid check and copies of the debit voucher from the bank, the Service adjusts its accounts.

**A247 – Law Enforcement Collections**

The Law Enforcement Collection process accounts for the payments collected from inspections, licenses, and permits. The Division of Law Enforcement deposits these payments and forwards all deposit information to the DFM/DO. In addition, Law Enforcement forwards foreign currency checks and/or checks drawn on foreign banks (A248) to the DFM/DO for processing.

**A248 – Foreign Collections**

In the Foreign Collections Process, the DFM/DO directly processes foreign currency checks and checks drawn on a foreign bank. Usually, foreign payments are part of Law Enforcement collections for inspections, licenses, and permits.

Division of Financial Management Operating Instructions  
 Collection Processes - A24  
 Overview  
 Cost Accounting Section

Appendix 1 - FWS0030C - Cash Transactions Metric Report

REPORT ID: FNS00101		U. S. FISH AND WILDLIFE SERVICE COLLECTION TRANSACTIONS METRIC MOBILE END SEP, 2003		COLLECTIONS LINES PROCESSED		RUN DATE: 11/13/2003 RUN TIME: 13:41 PAGE: 3	
FISCAL YEAR	CNGL GENERATION NUMBER	DATA MONTH	(A) NEW ENTRIES	(B) MODIFICATIONS PLUS DELETES	(C) (B * 100) / (A)	(D) MODS ONLY	(E) DELETES ONLY
2003	1	OCTOBER	1078	477	23.0 %	0	477
2003	2	NOVEMBER	1257	46	2.0 %	5	41
2003	3	DECEMBER	1791	37	2.1 %	8	29
2003	4	JANUARY	1727	74	4.3 %	6	68
2003	5	FEBRUARY	1317	66	4.9 %	23	43
2003	6	MARCH	1223	20	1.6 %	7	13
2003	7	APRIL	1223	28	2.3 %	17	11
2003	8	MAY	1212	20	1.7 %	5	15
2003	9	JUNE	1211	39	3.2 %	11	28
2003	10	JULY	1520	26	1.7 %	6	20
2003	11	AUGUST	1411	79	5.6 %	50	29
2003	12	SEPTEMBER	2048	68	3.3 %	12	56
FISCAL YEAR TO DATE TOTALS			18996	980	5.2 %	150	830