

UNITED STATES DEPARTMENT OF AGRICULTURE  
FOOD SAFETY AND INSPECTION SERVICE  
WASHINGTON, DC

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<b>FSQS DIRECTIVE</b>	3500.2	12/31/79
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**ACCOUNTING FOR FUNDS AND  
PROPERTY CHARGED TO SEPARATING EMPLOYEES**

**I. PURPOSE**

This Directive prescribes the action to be taken by Accountable Officers to clear separating employees of funds and property charged to them.

**II. CANCELLATION**

Discontinue for FSQS use: AMS Instruction 442-1.

**III. ACCOUNTABLE OFFICER**

Accountable Officers are responsible for certifying that separating employees account for funds and property charged to them. In FSQS, the Accountable Officer is the officer in charge of a field office or the administrative or executive officer in a division's headquarters office. These officers may designate supervisors in other offices to assist them; however, the final responsibility rests with the Accountable Officer. EXCEPTION: If the Accountable Officer is the separating employee, his/her supervisor or successor shall follow the same procedures for clearing him/her of accountable items as prescribed for other employees.

**IV. APPLICABILITY**

A. This Directive applies to FSQS employees (including cooperative employees paid by Federal funds) who are separated by a personnel action which:

1. Removes the employee from the rolls of FSQS.
2. Places the employee on leave without pay or in furlough status which is expected to extend for more than 1 year.

B. This Directive does not apply to FSQS employees who are placed on leave without pay or furlough for less than 1 year.

V. **NOTIFYING EMPLOYEE OF ACCOUNTABILITY CLEARANCE REQUIREMENTS**

When it is known that separation action will be submitted for an employee, the Accountable Officer must inform the employee that he/she must account for funds and property as follows:

A. **Negotiables (Transportation Requests (TR's), Government Bills of Lading, Credit Cards, etc.).** When employee is:

1. Leaving Federal Service, USDA, or FSQS but not USDA.
2. Placed on LWOP or in furlough status which is expected to extend for more than 1 year.

B. **Identification Cards, Badges, Credentials, Building Passes, Government Motor Vehicle Operator's Identification Cards, Parking Permits, etc.** When employee is:

1. Leaving Federal Service, USDA, or FSQS but not USDA.
2. Placed on LWOP or in furlough status which is expected to extend for more than 1 year.

C. **Capitalized and Non-capitalized Property.** When employee is:

1. Leaving Federal Service, USDA, or FSQS but not USDA.
2. Placed on LWOP or in furlough status which is expected to extend for more than 1 year.
3. The Accountable Officer and is reassigned or placed on LWOP or furlough for more than 30 days.

D. **Travel Advances or Other Moneys Owed the Government.** The employee must liquidate the travel advance before the last day of duty, or such amount will be deducted from his/her final salary check. This applies to employees:

1. Leaving Federal Service or USDA.
2. Placed on LWOP or in furlough status which is expected to extend for more than 1 year.

E. **Cash Value of Any Advanced Annual or Sick Leave.** Deducted from employee's final salary check if leaving Federal Service. This does not apply if indebtedness is waived. (See APHIS Directive 402.6 and AMS Instruction 305-2 until superseded by FSQS Directive 4630.2, Leave.)

VI. **REPORTING UNACCOUNTED FOR ITEMS**

If the employee cannot provide an accounting to the Accountable Officer for any items listed in paragraph V to which a monetary value is placed, the following action shall be taken.

A. **The Accountable Officer.**

1. Prepare a request to have the employee's final check offset or withheld. Include in the request the following:

- a. Employee's name, address, and Social Security number.
- b. Date of separation.
- c. Nature of indebtedness.
- d. Amount of indebtedness.
- e. Management Code chargeable.
- f. Total hours of advanced sick leave or annual leave, if applicable, and the hourly rate(s) at which approved. If the employee is transferring to other Federal employment covered by the same leave system or if his/her indebtedness is waived, it is not necessary to report this leave information. Contact the Personnel Division if in doubt.
- g. Name and phone number of Accountable Officer providing information.
- h. Leave audits to support the indebtedness in each case where advanced sick or annual leave is involved.

2. Send the request by telephone or wire, **on or before the employee's last workday, to:**

Technical Services and Accounting Branch  
Finance Division, FSQS  
U.S. Department of Agriculture  
Agriculture Annex Bldg., Room 3M  
12th and C Streets, SW  
Washington, DC 20250

Telephone (202) 447-2778

B. **The Technical Services and Accounting Branch (TS&AB) Finance Division, (FD).**

1. If it will be necessary to withhold the final salary and/or lump sum payment because of employee indebtedness or to make setoff for a lesser amount, notify NFC by wire so that they may delay payment until the AD-343, Payroll Action Request, is received.

- a. Address wire to:

Head Payroll and Travel Unit, NFC  
P.O. Box 60000  
New Orleans, LA 70160

- b. Send the wire no later than the Tuesday following the close of the employee's last payroll period.

2. Prepare Form AD-343, Payroll Action Request, for any indebtedness other than advanced annual or sick leave outstanding, and send the form with a copy of the wire:

- a. **For Washington headquarters personnel to:**

Washington Servicing Personnel Office  
Personnel Division, FSQS  
U.S. Department of Agriculture  
South Building  
Washington, DC 20250

- b. **For field personnel to:**

Servicing. Personnel Office  
Personnel Operations Branch, FSQS  
123 East Grant Street  
Minneapolis, MN 55403

C. **The Servicing Personnel Office.** Complete the data required to be shown on Form AD-343 and forward it to:

Head Payroll and Travel Unit, NFC  
P.O. Box 60000  
New Orleans, LA 70160

## VII. **REPORTING ABANDONMENT OF POSITION**

If the employee abandons his/her position without advance notice, the Accountable Officer shall:

- A. Immediately check the employee's account for any indebtedness.

- B. If indebtedness exists, notify the Technical Services and Accounting Branch, FD, requesting that collection action be initiated against the employee. Include in the request the same information set forth in subparagraph VI.A. TS&AB will process an AD-343, Payroll Action Request, as set forth in subparagraph VI.B.2. National Finance Center will initiate collection action against the employee.

VIII. **DISPOSITION OF RETURNED ITEMS**

Accountable officers shall handle items returned by separating employees as follows:

- A. Identification cards, building passes, operator's permits, etc.  
Destroy.
- B. Parking permits and gasoline credit cards. Return to Procurement and Property Branch, Administrative Services Division.
- C. Unused TR's. Prepare Form AD-497, Request for TR Action, to return TR's to NFC or to reassign TR's to other employees.

  
Acting Deputy Administrator  
Administrative Management