



United States Department of the Interior

NATIONAL PARK SERVICE

1849 C Street, N.W.

Washington, D.C. 20240

SEP 30 2015

IN REPLY REFER TO:

(2410)

Memorandum

To: Regional Directors

From: Chief Financial Officer

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Subject: Commercial Use Authorization Accounting Change

This memorandum provides updated instructions for collecting, depositing, accounting, tracking, expending and reporting Commercial Use Authorization (CUA) funds. P.L. 105-391 Section 418 (54 U.S.C. § 101925) provides the authority to collect CUA fees: "Parks shall require payment of a reasonable fee for issuance of an authorization under this section, such fees to remain available without further appropriation to be used, at a minimum, to recover associated management and administrative costs."

The accounting method for CUA funds has changed. Beginning in FY 2016, CUA funds will be no-year funds. CUA funding collected in FY 2015 must be obligated by September 30, 2015.

CUA funds are defined as the funds collected from CUA applicants and CUA holders for any cost recovery or reasonable fees associated with the CUA service or activity. This includes administrative fees, management fees and monitoring fees. It does not include facility use fees which are deposited in a "miscellaneous fees" account that goes to the Treasury Department.

The attached CUA Accounting Guidelines become effective October 1, 2015.

Please distribute this memorandum immediately to all parks in your region. If you have any questions, comments or concerns, please contact Paul Chalfant, Concessions Management Specialist, Commercial Services Program, at paul_chalfant@nps.gov, or at 928-638-7900.

Attachment

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Attachment 1

Commercial Use Authorization Accounting Guidelines

This accounting system guidance is to provide instructions for collecting, depositing, accounting, tracking, expending and reporting Commercial Use Authorization funds. P.L. 105-391 Section 418 (54 U.S.C. 101925) provides the authority to collect CUA fees. "Parks shall require payment of a reasonable fee for issuance of an authorization under this section, such fees to remain available without further appropriation to be used, at a minimum, to recover associated management and administrative costs."

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Collecting

Payment for CUA fees should be accepted using the following methods, in order of preference.

- Pay.gov.
- Check/money order (checks must be deposited electronically through OTCnet check processing and not through OTCnet cash processing).
- Credit card.
- For fiscal accountability reasons, parks should not accept cash.
- If a park charges a per-person CUA fee, typically at the end of the season, the CUA holder must submit the visitor count to the park contact concurrently with making the Pay.gov payment and when submitting the annual report.

Depositing

Funds will be deposited using the following codes:

- Fund: XXXP1036C4 (the current fund, 155P103601 will no longer be valid for use with new deposits in FY 2016);
- Cost Center: Park/Office Cost Center should be used;
- Functional Area: PROCXCXC4.XZ0000;
- A WBS may be used but is not required.

Accounting

- All CUA funds will be deposited into a single CUA account, regardless of the time of year it's collected. In cases where the Regional Office manages the CUAs, the regional budget office will deposit the Application Fees and Administrative Fees into a regional account, and any monitoring fees or management fees will be deposited into park CUA accounts.
- Parks manage the CUA account at the park level. They determine what expenditures are appropriate and authorize division managers to charge against the account.
- Funds will be available for expenditure at the park level immediately upon receipt. Carryover will be re-allocated to the regions and regions will reallocate to parks at the beginning of the fiscal year. Commercial Services will review carryover balances for a short period of time at the start of each fiscal year before reallocating these funds.

Tracking

Park staff will run reports to determine the account balance and proper spending practices. These monitoring reports should be run regularly, and, at a minimum, on a monthly basis.

Expending (Administrative Controls)

The priorities for expenditure of CUA funds are: (in priority order):

- Cost recovery (by law);
- Mitigate Resource impacts; this is technically cost recovery.

There are no carryover limits as these funds are collected primarily to recover costs and are expected to be obligated in a reasonable timeframe.

Reporting

Parks must report the annual CUA collection amount and carry over balance as of 10/1, in its annual CUA report to WASO Commercial Services.