

## CHAPTER 8

### RESPONSIBILITIES OF ACCOUNTABLE OFFICERS

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#### **8-01 PURPOSE**

The purpose of this chapter is to prescribe the policy relating to accountable officers. This chapter furnishes information to managers about procedures for accountable officers (e.g., certifying officers, cashiers, and collection officials).

#### **8-02 SCOPE**

The provisions of this chapter apply to all National Oceanic and Atmospheric Administration (NOAA), Bureau of Industry and Security (BIS) and Economic Development Administration (EDA) organizations.

#### **8-03 AUTHORITY**

- 31 United States Code (USC) §3302 describes the safeguarding responsibilities of public monies by employee of the United States. Subsection 3302 is available online at: <http://uscode.house.gov/view.xhtml?req=granuleid:USC-prelim-title31-section3302&num=0&edition=prelim>
- 31 USC §3325 describes the disbursement of money by an authorized individual through the use of a voucher system. Subsection 3325 is available online at: <http://uscode.house.gov/view.xhtml?req=granuleid:USC-prelim-title31-section3325&num=0&edition=prelim>
- 31 USC §3527 describes the conditions where an accountable officer can be relieved of the liability of a loss of public money under the custody of the accountable officer. Subsection 3527 is available online at: <http://uscode.house.gov/view.xhtml?req=granuleid:USC-prelim-title31-section3527&num=0&edition=prelim>
- 31 USC §3528 describes the conditions where a certifying official can be relieved of the liability of a loss of public money under the custody of the accountable officer. Subsection 3528 is available online at: <http://uscode.house.gov/view.xhtml?req=granuleid:USC-prelim-title31-section3528&num=0&edition=prelim>

- 31 USC §3529 describes the **former and now obsolete** process of how a certifying official was to request relief of the liability of a loss of public money under the custody of the accountable officer. Subsection 3529 is available online at:  
<http://uscode.house.gov/view.xhtml?req=granuleid:USC-prelim-title31-section3529&num=0&edition=prelim>
- 5 USC §4303 describes personnel actions that can be taken against employees based on unacceptable performance. Subsection 4303 is available online at:  
<https://www.govinfo.gov/content/pkg/USCODE-2011-title5/pdf/USCODE-2011-title5-partIII-subpartC-chap43-subchapI-sec4303.pdf>
- General Accounting Office (GOA), Policy and Procedures Manual for Guidance of Federal Agencies, Title VII: Fiscal Guidance provides guidance related to the development, installation, and operation of fiscal processes in the financial management system of government agencies. The manual is available online at:  
<https://www.gao.gov/products/149099>
- U.S. Department of Commerce (DOC), Cash Management Policies and Procedures Handbook, Chapter 3, Collections and Deposits discusses regulations governing the Department's systems and procedures for making collections and deposits. Chapter 3 of the handbook is available online at:  
[http://www.osec.doc.gov/ofm/cash/Final\\_Ch\\_3\\_Cash\\_Mgmt\\_Hdbk\\_Collections\\_&\\_Deposits\\_5-23-19.pdf](http://www.osec.doc.gov/ofm/cash/Final_Ch_3_Cash_Mgmt_Hdbk_Collections_&_Deposits_5-23-19.pdf)
- DOC, Cash Management Policies and Procedures Handbook, Chapter 6, Cash Held Outside Treasury discusses regulations governing the administration of cash held outside the U.S. Treasury. Chapter 6 of the handbook is available online at:  
[http://www.osec.doc.gov/ofm/cash/Final\\_Ch\\_6\\_Cash\\_Mgmt\\_Hdbk\\_Cash\\_Held\\_Outside\\_Treasury\\_5-23-19.pdf](http://www.osec.doc.gov/ofm/cash/Final_Ch_6_Cash_Mgmt_Hdbk_Cash_Held_Outside_Treasury_5-23-19.pdf)
- DOC, Cash Management Policies and Procedures Handbook, Appendix H, Delegations of Authority: To Designate Certifying Officers and Cashiers; And To Perform Other Financial Responsibilities prescribes the Departmental policies and procedures related to accountable and certifying officers, the establishment of fund account symbols and other financial responsibilities. Appendix H is available online at:  
[http://www.osec.doc.gov/ofm/cash/Final\\_Appx\\_H\\_Cash\\_Mgmt\\_Hdbk\\_Delegations\\_of\\_Authority\\_5-23-19.pdf](http://www.osec.doc.gov/ofm/cash/Final_Appx_H_Cash_Mgmt_Hdbk_Delegations_of_Authority_5-23-19.pdf)
- DOC, Cash Management Policies and Procedures Handbook, Appendix I, Advance Decision For Certification Or Payment Of A Voucher; And Relief Of Liability For Accountable Officers establishes policy for the settlement of irregularities in the accounts of Accountable Officers. Appendix I is available online at:  
[http://www.osec.doc.gov/ofm/cash/Final\\_App\\_I\\_Cash\\_Mgmt\\_Hdbk\\_Adv\\_Decis-Relief\\_of\\_Liab\\_for\\_Acctble\\_Offers\\_5-23-19.pdf](http://www.osec.doc.gov/ofm/cash/Final_App_I_Cash_Mgmt_Hdbk_Adv_Decis-Relief_of_Liab_for_Acctble_Offers_5-23-19.pdf)
- U.S. Department of Treasury (USDT), Treasury Financial Manual, Volume I, Part 4A, Chapter 3000, Requirements for Scheduling Payments Disbursed by the Bureau of Fiscal Service prescribes requirements for disbursing transactions, as well as scheduling and classifying domestic and international payments disbursed by the Bureau of Fiscal Service. Chapter 3000 is available online at: <https://tfm.fiscal.treasury.gov/v1/p4/ac300.html>

- USDT, Treasury Financial Manual, Volume I, Part 5, Chapter 2000, Depositing Domestic Checks and Cash Received in Over the Counter (OTC) Collections prescribes instructions for Federal agencies to deposit domestic checks and cash. Chapter 2000 is available online at: <https://tfm.fiscal.treasury.gov/v1/p5/c200.html>
- USDT, Treasury Financial Manual, Volume I, Part 6, Chapter 8500, Cash Forecasting Requirements prescribes special instructions that federal departments and agencies must follow to report deposit and disbursement information for cash forecasting purposes. Chapter 8500 is available online at: <https://tfm.fiscal.treasury.gov/v1/p6/c850.html>
- USDT, Treasury Directive 32-04, establishes policy for the settlement of irregularities in the accounts of accountable officers. The directive is available online at: <https://www.treasury.gov/about/role-of-treasury/orders-directives/pages/td32-04.aspx>
- USDT – Bureau of Fiscal Service, Certifying Officer Training, mandatory training program required for all individuals authorized to act as a certifying officer. The training is available online at: <https://fiscal.treasury.gov/training/cot/>
- U.S. Department of State (USDOS), Executive Order 13224, provides a means by which to disrupt the financial support network for terrorists and terrorist organizations by authorizing the U.S. government to designate and block assets. The Executive Order is available online at: <https://www.state.gov/j/ct/rls/other/des/122570.htm>

## **8-04 POLICY**

### **8.04.01 DESIGNATION OF CERTIFYING OFFICERS**

Certifying Officers are government employees who approve the disbursement of Agency funds as authorized in a Designation. The Designating Official must have a valid FS Form 2958DO “Delegation of Authority” on file with Fiscal Service providing that Designating Official authority to designate certifying officers for the Agency. FS Form 210CO “Designation for Certifying Officer” must be prepared and submitted to Fiscal Service to designate an agency Certifying Officer.

Officials, other than Heads of Agencies who are delegated designation authority for Certifying Officers may not designate themselves as Certifying Officers. When it is necessary for such an individual to be designated as a Certifying Officer, a different, currently authorized designated official with a valid FS Form 2958DO on file with Fiscal Service must make the designation.

Payment schedules may not be accepted from a newly designated Certifying Officer until the effective date of FS Form 210CO for that Certifying Officer.

Designations for Certifying Officers are valid for a period of two years from the effective date, unless revoked earlier. Two months prior to the expiration of the designation, Fiscal Service notifies the designating official of the pending expiration of the designation via a Letter of Notification of Pre-Expiration. Designations that are about to expire, and for which there are no changes in the details of the designation, may be renewed by submitting an Agency initiated Letter of Renewal, signed by an active, authorized Designating Official. Agency initiated Letters of Renewal must:

- Be on the Agency’s letterhead,

- Provide the name, type of designation, authorized Agency Location Codes (ALCs), Agency/bureau/division identification or the individual, and requested renewal date; and
- Be signed by a Designating Official with a valid FS Form 2958DO on file with Fiscal Service providing designation authority for the type of designation being renewed, and
- Confirm each Designee(s) completion of Fiscal Service certifying officer training re-certification.

When an individual for whom a designation is on file with Fiscal Service departs or otherwise becomes ineligible to act, the responsible Designating Official will forward to Fiscal Service the appropriate FS Form 2958DO or FS Form 210CO form revoking the designation of the departing or ineligible Designee.

#### 8.04.02 DESIGNATION OF CASHIERS

Designation approving officials can appoint a cashier by completing OF 211, Request for Change or Establishment of Imprest Fund (Request for Change form). Cashiers must be employed by NOAA. OF 211 no longer requires the signature of the servicing FMS Regional Finance Center.

Only one imprest fund may be established at any one location. When two or more Commerce organization units, within walking distance of each other, have a need for an imprest fund, an agreement should be made between the organization units to share a single fund.

The OF 211 must be completed within 15 days of the appointment of a new cashier. The line office should originate the OF 211 and submit to the NOAA Finance Office, Accounting Operations Division (AOD) for approval. The servicing operations branch of AOD will not distribute funds for an imprest fund voucher without an approved OF 211 on file.

An alternate cashier should be designated for each principal cashier. The alternate cashier performs during the short absence of the cashier or when the volume of work requires the services of the alternate.

Sub-cashiers are not authorized to disburse funds in the same physical location as the principal and alternate cashier. Sub-cashiers may be used only for off-site disbursements.

Each newly designated cashier will be given the website address for the US Department of Commerce Cash Management Policies and Procedures Handbook. For further references, consult Treasury's Cashiers Manual at the following address: <http://www.fms.treas.gov/imprest> .

#### 8.04.03 FREQUENCY OF DEPOSITS

The deposit of all funds received for credit to the account of the U.S. Treasury should be made without delay. Depositors should limit their transmittals of deposits to one per day.

Depositors may need to set an internal “cut-off” time when preparing deposits, and deposit on the following day all receipts processed after that time. To ensure that the maximum amount of funds is deposited each day, the depositor will establish a processing schedule to allow the deposits to reach the depository before the depository’s daily “cut-off” time.

Receipts of \$5,000 or more will be deposited daily before the depository “cut-off” time. Funds received too late to meet the depository’s “cut-off” time must be deposited the next business day.

Daily aggregate deposits (excluding Treasury check deposits) of \$50 million or more will be reported to the Bureau of the Fiscal Service's Cash Forecasting Division on the day of the deposit. Report the name of the organization unit, the deposit amount, and the name and location of the depository and other necessary information to Fiscal Service Cash Reporting Branch (202)874-9790 or Fax (304)-480-5176 using FS Form 187 "Agency Report for Treasury Cash Reporting Advance Notice of Large Deposits or Payments of \$50 Million or More". Deposits may also be reported by email to, [cash.reporting@fiscal.treasury.gov](mailto:cash.reporting@fiscal.treasury.gov) or by utilizing the "Cash Track" website available at: <https://eroc.ssologin1.fms.treas.gov/esso/smfmsloginesso.fcc>

Receipts of less than \$5,000 may be accumulated and deposited when the total reaches \$5,000; however, deposits will be made by Thursday of each week, regardless of the amount. In addition, collections shall be deposited according to Treasury procedures. Collections, which cannot be identified for credit to the proper account upon receipt, shall be deposited to the deposit fund suspense account until identification is made. Receipts of less than \$5,000 should be deposited if facilities lack adequate safeguards against loss or theft and daily deposits are cost beneficial.

#### 8.04.04 ADVANCE DECISION FOR CERTIFICATION OR PAYMENT OF A VOUCHER

Sections 3527, 3528, and 3529 of Title 31 of the United States Code authorizes the Comptroller General (CG) to issue advance decisions. However, the Department of Justice has opined that "the statutory mechanism is unconstitutional insofar as it purports to empower the Comptroller General to relieve executive branch officials from liability." Accordingly, it is not appropriate to request advance decisions or seek relief from the CG. Furthermore, Treasury Directive 32-04 advises accountable officers that an opinion of the CG cannot itself absolve such officers from liability for the loss or improper payment of funds for which they are accountable.

When in doubt about the legality of authorizing the obligation or payment of government funds, Accountable Officers may protect themselves against liability for the approval, certification, or payment of illegal or improper vouchers by obtaining an advance decision pertaining to the voucher item(s) presented to them for approval, certification, or payment. A memorandum requesting an advance decision for an Accountable Officer, along with proper, supporting documentation, should be prepared by the Accountable Officer's supervisor and addressed to the Director, Finance Office/Comptroller.

A request for an advance decision shall be approved and signed by the Director, Finance Office/Comptroller, or an official with delegated authority. The request for the advance decision, with supporting documentation, will then be submitted to the Deputy Chief Financial Officer (DCFO) and Director of Financial Management, DOC. In the course of making an advance decision, the DCFO will consult with the DOC Office of General Counsel, Assistant General Counsel for Administration, and the Inspector General, as the case may be. If circumstances related to the advance decision request indicate that the advance decision is beyond the purview of the DCFO, referral for further action will be pursued in accordance with the recommendations of the DOC Office of General Counsel, Assistant General Counsel for Administration.

The Department will not seek to recover a payment from an Accountable Officer if that officer has obtained a favorable advance decision, or if the circumstances otherwise do not warrant bringing suit or otherwise seeking to recover a payment.

#### 8.04.05 REQUESTS FOR RELIEF OF CERTIFYING OFFICERS

Accountable Officers may protect themselves against liability for the approval, certification, or payment of illegal or improper vouchers by requesting relief of liability. A memorandum requesting relief of

liability for an Accountable Officer, along with proper, supporting documentation, will be prepared by the Accountable Officer's supervisor and addressed to the Director, Finance Office/Comptroller for review. If approved, similar to a request for advance decision, the Director, Finance Office/Comptroller will forward to the DCFO who will review in consultation with the DOC Office of General Counsel to determine if relief will be granted.

#### 8.04.06 ACCOUNTING FOR LOSSES

An accountable officer or cashier may be relieved of the liability for the loss of funds, upon formal application, in the event of burglary and/or theft where reasonable and proper safeguards were exercised, the loss was reported and investigated, and there was no negligence on the cashier's part. For policies and procedures regarding requests for relief of liability, see Requests for Relief of Certifying Officers above.

Whenever there has been a determination that a cashier is at fault for a loss of imprest funds, the Director, Finance Office/Comptroller shall be notified so that a bill for collection is issued and collection action can be pursued. Collection action must be taken by the NOAA Finance Office under the provisions of the Debt Collection Act of 1982, as amended, if requests by the cashier for immediate repayment are ignored. For specific inquiries regarding salary offset procedures, refer to the Department 's Credit and Debt Operating Standards and Procedures Handbook, Chapter 8, "Delinquency Follow-Up." [http://www.osec.doc.gov/ofm/credit/Final\\_%20Chapter\\_8\\_Cr\\_&\\_%20Debt\\_Hbk-Delinquency\\_Follow-Up\\_9-21-11.pdf](http://www.osec.doc.gov/ofm/credit/Final_%20Chapter_8_Cr_&_%20Debt_Hbk-Delinquency_Follow-Up_9-21-11.pdf)

If deficiencies in cashier advances are approved for relief, or if cashier deficiencies are determined to be uncollectible, the deficiency may be authorized to be charged to the appropriation(s) available for payment from the imprest fund.

If the deficiency cannot be related to a specific transaction or appropriation, the charge will be prorated based on the dollar volume of payments made through the imprest fund for each appropriation and/or fund. The charge will require the approval of the Director, Finance Office/Comptroller.

### **08-05 RESPONSIBILITIES**

#### 8.05.01 CERTIFYING OFFICERS

Certifying Officers are responsible for verifying that a payment is legal, proper, and correct prior to certifying it. The responsibilities of a Certifying Officer are outlined in 31 U.S.C. § 3528. Specifically, Certifying Officers are responsible for:

- The correctness of the information stated in the certificate, voucher, and supporting records.
- The computations of a certified voucher.
- The legality of a proposed payment under the appropriation or fund involved.
- Personally responsible for reimbursing the government if a payment is found to be illegal, improper, or incorrect.

In addition, Certifying Officers must ensure that payments are in compliance with Executive Order 13224, Blocking Property and Prohibiting Transactions With Persons Who Commit, Threaten to Commit, or Support Terrorism, and other applicable sanctions programs administered by the Department of Treasury's Office of Foreign Assets Control.

In accordance with Treasury Financial Manual Volume I, Part 6, Section 8500, in the event of a large dollar disbursement, the Certifying Officer is responsible for submitting Large Dollar Notifications (LDN) to the Fiscal Service Cash Reporting Branch.

Title 31, Chapter 33, Subchapter II(d) U.S.C. 3325, further clarifies the Certifying Officer's responsibility by stipulating that each certified voucher submitted to a disbursing official should include the Taxpayer Identification Number (TIN) of each person to whom payment may be made under the voucher.

Certifying Officers have a heavy burden of verification in order to avoid liability or qualify for relief. In order to protect themselves and the government, Certifying Officers should exercise a proper level of due diligence by:

- Being familiar with NOAA's policies on making payments and supporting documentation requirements.
- Being familiar with the process controls established by NOAA to minimize opportunities for incorrect or improper payments and then ensure that the controls are implemented.
- Being alert to the possibility that voucher-schedules and supporting documents may be erroneously processed more than once.
- Making use of all the evidence that is available. For example:
  - Fund availability certifications;
  - Payment reports; and
  - Any other documentation that shows procedural safeguards regarding payments.
- Seeking legal advice if there are any doubts about the legality of a payment.
- Not certifying payments that lack the required supporting documentation.

Accountable Officers are trustees of the taxpayer and are pecuniarily liable for the physical loss or improper disbursement of the funds for which they are accountable. Being pecuniarily liable means the Accountable Officer must repay, out of his or her own money, any funds for which he or she is accountable that have been improperly disbursed. Certifying Officers are one of several types of Accountable Officers. Certifying Officers, therefore, are both accountable for funds in their control and are pecuniarily liable for any of those funds that are improperly disbursed.

In addition, 5 USC §4303 states "...an agency may reduce in grade or remove an employee for unacceptable performance.

#### 8.05.02 CASHIERS

General responsibilities of a cashier are to make disbursements for official purposes and to maintain all official funds, i.e., funds paid out, cash-on-hand, and funds advanced to alternate and sub-cashiers. It is the cashier's sole responsibility to disburse funds based on authorized and approved documentation. A cashier may perform other duties; however, unless justified by unusual circumstances and approved by the Director, Finance Office/Comptroller or the person having his/her delegation of authority, the cashier should be prohibited from performing the following activities:

- Collections, if justified by extenuating circumstances and approved, collections must be accounted for separately and never commingled with imprest funds.
- The pricing, billing, or maintaining of accounts receivable if the cashier is, in any way, involved in the collection of funds or in making adjustments in cash.

- The operation of more than one imprest fund at a time.
- The commitment of funds or the authority to approve purchases of goods and services.
- Other functions related to making cash disbursements.
- Determining, authorizing, or approving credits for return of or allowances for goods previously billed.
- Maintaining or controlling inventories or inventory records, or authorizing, approving, or handling the receipt or shipment of goods and services.

A cashier is personally liable for the replacement of any shortages, losses, or misuses of funds entrusted to him/her through an imprest fund advance. A receipt log-book(s) by sub- voucher number should be maintained by the cashier. The cashier shall require each individual receiving cash to sign the logbook next to the appropriate number. Cashiers should insist on proper authorization/approvals and accept original customer copy receipts, which may be in the form of a cash register tape, carbon copy, computer generated copy, a slip marked "customer copy," or a photocopy. If a photocopy is used, the employee must indicate in writing that this is the original and sign the receipt. Any authorizing documents with type-overs, white-outs, or other alterations must be rejected.

Each cashier is personally liable (legally responsible) for the funds that have been advanced to him/her until a proper and acceptable accounting has been made. Alternate cashiers and sub-cashiers are primarily responsible to the cashier who advanced funds to them. The cashier may refuse to make any disbursement that is not in strict accordance with Treasury or Department regulations. The cashier may not be coerced into making any disbursement where the propriety of the transaction is questionable. When the propriety of any disbursement is doubted, the cashier may require written acceptance of responsibility (a letter of recourse) from the official authorizing the disbursement.

The cashier should include the following statement with the approving official's signature when the disbursement is in doubt: "In the event this payment is disallowed by the certifying officer, I accept full responsibility of the amount of the disbursement (signature of approving official)." Such written acceptance of responsibility provides the cashier recourse to the official if the disbursement is later disallowed, but does not, in itself, relieve the cashier of responsibility for the disbursement. The cashier may also request an advance written opinion from the certifying officer as to the legality of a disbursement. If the certifying officer cannot decide the legality of the disbursement, the officer may submit the request in writing to the NOAA Director, Finance Office/Comptroller for a decision.

Whenever a loss or suspected impropriety is discovered, the cashier/verifier who becomes aware of the problem must report what is known to the NOAA Director, Finance Office/Comptroller, through the cashier's supervisor within three business days. The NOAA Finance Office will establish an account receivable, and bill the cashier for the amount of the shortage or loss. Collection action will not be pursued until an investigation has been completed and liability for the shortage or loss has been determined. Cash advanced by the cashier to other employees, i.e., interim receipts, (not including travel advances) and not cleared within five working days, must be handled and reported in the same manner as a shortage of a cashier.

Additional cashier responsibilities are contained in the U.S. Department of Commerce (DOC), Cash Management Policies and Procedures Handbook, Chapter 6, Cash Held Outside Treasury, 9/11 available at the following:

[http://www.osec.doc.gov/ofm/cash/Final\\_Ch\\_6\\_Cash\\_Mgmt\\_Hdbk\\_Cash\\_Held\\_Outside\\_Treasury\\_9-23-11.pdf](http://www.osec.doc.gov/ofm/cash/Final_Ch_6_Cash_Mgmt_Hdbk_Cash_Held_Outside_Treasury_9-23-11.pdf)

### 8.05.03 COLLECTION OFFICIALS

All collection officials will keep proper records, provide adequate physical control over such funds, and place the collections under accounting control promptly after receipt. This includes donated, quasi-public, and unearned monies. Designated accountable officers will account for all receipts and deposits. Segregation of duties prevents the misuse of cash receipts and concealment of fraud in the accounting records. Special accounting controls are essential when sales or operating persons handle cash receipts. Persons responsible for handling cash receipts should not participate in the accounting or operating functions relating to the following activities:

- Shipping goods and billing for goods and services;
- Controlling accounts receivable and subsidiary ledgers;
- Preparing and mailing statements of balances due;
- Authorizing and approving credits for returns, and allowances or adjustments of amounts due; or
- Reconciling bank or Treasury reports with accounting records.

Official collections shall not be commingled with personal funds or used for cashing checks or money orders.

Collection officials shall maintain records for sufficiently identifying collections if requested. Control records shall disclose:

- Undeposited collections;
- Unacknowledged deposits in transit (to the depository); and
- Deposits acknowledged by the depository.

Proper control and accounting records will be kept for checks and money orders received. When any collection official makes or receives collections for another agency, the collection official shall identify the collections in control records sufficiently to permit complete identification.

Collection officials shall, where possible, instruct payers to make checks and other negotiable instruments payable to NOAA. These instruments should generally not be made payable to the Treasury; however, any remittance payable to the Treasury should be accepted and processed. Collection officials should never instruct payers to make checks, money orders, or other instruments payable to individual officers or employees. In addition, units are to follow endorsement regulations in the Treasury Financial Manual, Volume 1, Part 5, Chapter 2000. <https://tfm.fiscal.treasury.gov/v1/p5/c200.html>

Collections credited to appropriation and fund accounts must be proper and authorized by law or appropriate regulations. Collection officials must produce references to such authorizations if requested by the Government Accountability Office. Collection records for refunds and reimbursements will include descriptions sufficient for identifying the source of, or reason for, the collection.

Additional collection official responsibilities are contained in the DOC, Cash Management Policies and Procedures Handbook, Chapter 3, Collections and Deposits, 9/11 available at the following: [http://www.osec.doc.gov/ofm/cash/Final\\_Ch\\_3\\_Cash\\_Mgmt\\_Hdbk\\_Collections\\_&\\_Deposits\\_9-23-11.pdf](http://www.osec.doc.gov/ofm/cash/Final_Ch_3_Cash_Mgmt_Hdbk_Collections_&_Deposits_9-23-11.pdf)

## **08-06 DEFINITIONS**

### **8.06.01 ACCOUNTABLE OFFICER**

An official who by virtue of their employment is responsible for or has custody of Government funds. This official is personally liable for the loss or improper payment of the funds for which he/she is accountable.

### **8.06.02 CERTIFYING OFFICER**

A Certifying Officer is responsible for certifying that payments to be disbursed by the government are legal, proper, and correct. The person in this role is designated by the head of the federal entity in compliance with the requirements outline in the Treasury Financial Manual. Certification consists of approving disbursement requests. Unlike other types of Accountable Officers, Certifying Officers do not have physical custody of public funds. They are pecuniarily liable for any improper or illegal payment that they certify.

### **8.06.03 CASHIER**

An officer or employee of NOAA recommended by the head of an activity and authorized to make cash disbursements.

### **8.06.04 COLLECTION OFFICIAL**

A collection official is an officer or employee of the Federal government who, by virtue of their official capacity, receive moneys on account of or for the custody of the United States, including donated, quasi-public, and unearned monies.

## **8-07 EFFECT ON OTHER ISSUANCES**

This chapter supersedes Chapter 08 of the Finance Handbook dated March 20, 2015.