

## CASH MANAGEMENT POLICIES AND PROCEDURES HANDBOOK

### APPENDIX H. DELEGATIONS OF AUTHORITY TO DESIGNATE CERTIFYING OFFICERS AND CASHIERS; AND TO PERFORM OTHER FINANCIAL RESPONSIBILITIES

#### Section 1.0 Purpose and Authority

##### a. Intent

This Appendix prescribes the Departmental policies and procedures for:

- Redlegation of authority to designate Certifying Officers;
- Requests for relief of accountable officers, i.e., certifying officers, cashiers, collecting officers, and other agents and custodians;
- Requests for establishment of fund account symbols by the Department of the Treasury (Treasury); and
- Other related financial responsibilities.

This Appendix replaces DAO 203-2 in its entirety.

##### b. Authority

- Department Organization Order (DOO) [DOO 10-5, Chief Financial Officer and Assistant Secretary for Administration](#)” (effective January 14, 1999);
- [31 U.S.C. 32325\(a\)](#);
- [TFM I, Part 4](#); and
- [Department of Treasury Imprest Fund Policy Directive \(effective November 9, 1999\)](#)

#### Section 2.0 Delegation of Authority

In order to conduct our routine business, we must use the Treasury Department to pay bills, deposit collections, etc. Treasury requires that authority to carry out these tasks be delegated to the Head of the Agency and then re-delegated down through the organization. For purposes of delegation of authority at the Department of Commerce, the Chief Financial Officer self delegates for Departmental Management (i.e., Office of the Secretary) and the head of each bureau self-delegates for their respective agencies.

- In the Office of Secretary:
  - The Head of the Agency, in this case, the Chief Financial Officer, “self delegates.”
  - The Chief Financial Officer re-delegates to the Deputy Chief Financial Officer.
    - The Deputy CFO re-delegates authority within the Office of the Secretary on an individual basis, as needed.

- Within Department of Commerce bureaus
  - The Head of the Agency “self delegates.”
  - The Head of the Agency re-delegates to the Chief Financial Officer or their equivalent at the bureau level.
  - The Chief Financial Officer re-delegates to the Operating Unit Finance Officers.

These functions {under 31 U.S.C. 3325(a) and the regulations in Volume 1, Part 4 of the Treasury Financial Manual (TFM)} include the following:

- Redefinition of authority within the Department and within other agencies performing fiscal services for elements of the Department.
- Designation of Certifying Officers and Electronic Certification Security Administrators - Certifying Officials are individuals to whom authority to approve disbursement of agency funds has been delegated. Electronic Certification Security Administrators are individuals to whom authority has been delegated to act as security administrators for the bureaus' components of the Treasury Electronic Certification System.
- Recommend Department employees to be designated by Treasury as agents and Treasury messengers - Designated agents and messengers are individuals authorized to pick up and deliver checks drawn on agency funds from a Treasury Regional Financial Center under certain circumstances.
- Appoint Imprest Fund cashiers
- Authorize unvouchered expenditures
- Approve appropriation transfer authorizations
- Request Treasury account symbols; and,
- Request relief for accountable officers.

The head of each Agency (i.e., Departmental Management and Department Bureaus) will maintain a listing of all delegations of authority that are outstanding in their organizations.

## Section 3.0 Further Delegation of Authority

### .01 Requirements

- Redelegations of authority granted by the Deputy CFO and Bureau CFO or equivalent (above) will generally be made on an individual basis, as needed, to Operating Unit Finance Officers.

The process is as follows:

- A Treasury Fiscal Service (TFS) Form 2958, "Delegation of Authority" must be prepared;
- The completed TFS Form 2958 must be sent to the Deputy CFO or Bureau CFO; and
- The Deputy CFO or Bureau CFO will sign the form and forward the form to Treasury.
- Treasury will send a processed copy to the return address on the TFS Form 2958 (Section VII).

### .02 Restrictions

Finance Officers receiving redelegations of authority (per paragraph .01, above) may not further redelegate that authority unless redelegation of authority was indicated in Section I of the TFS Form 2958 that was submitted for their initial redelegation.

If redelegation authority was not indicated, and the Finance Officer later determines that there is a need to further redelegate authority, a new TFS Form 2958 must be submitted for approval.

### .03 Expiration and Revocation

The effective date of the redelegation will be the latter of the effective date requested on the form or the date accepted by FMS. Redelegations are valid for two years from effective date, unless revoked earlier.

Two months prior to the expiration of the redelegation, the Deputy CFO or Bureau CFO as applicable will notify the individual of the pending expiration.

When revocation of authority is necessary, a TFS Form 2958 must be submitted to Treasury by an official who has authority to redelegate (see .01, Requirements, above).

#### .04 Renewals

A redelegation may be renewed by the submission to Treasury (through appropriate channels) a “new” TFS Form 2958 upon which the redelegation block has been checked thereby superseding the earlier designation. Such a request must be signed by an official with authority to redelegate who is at a level above the areas affected by the organizational or title changes.

Note: The photocopy of a previously submitted Form 2958 will not be accepted.

#### .05 Change in Title of Certifying Officers

When a change occurs in the title of the assigned Operating Unit (office) or position of an employee who is granted a redelegation of authority in paragraphs .01 or .02, above, a request for redelegation will be submitted for the assigned Certifying Officer at his/her current operating unit/position.

The request will be signed by an official who has the authority to redelegate and who is at a level above the areas affected by the organizational or title changes.

### Section 4.0 Designation and Responsibilities of Certifying Officers and Electronic Certification Systems (ECS) Security Administration

#### .01 Designations:

##### a. Certifying Officers

Certifying Officers must be designated by a duly delegated official using FMS Form 210, "Signature/Designation Card". Only the Head of an Agency may self-delegate himself or herself as a Certifying Officer, in accordance with I TFM, Part 4.

##### b. ECS Security Administrators

ECS Security Administrators must be designated by a duly delegated official using one of the following FMS Forms:

- 210S, "Designation for ECS Security Administrator";
- 210RS, "Receipt for ECS Security Administrator Token/PIN"; and
- 210ECS, "ECS User Designation Form."

Note: Individuals designated as ECS Security Administrators MAY NOT also be designated as ECS Certifying Officers for the same Agency location.

## .02 Responsibilities:

- a. Certifying Officers are responsible (under 31 U.S.C. 3528) for any errors in certification, and for ensuring the existence and accuracy of information required to facilitate the certification of financial documents. They are required to make restitution for any illegal, improper, or incorrect payments resulting from false, inaccurate, or misleading certifications, unless relieved from liability by the Department of Commerce.
- b. ECS Security Administrators will be issued ECS User IDs, tokens (smartcards), and Personal Identification Numbers (PINs) by Treasury for use with the ECS microcomputer. Individuals so designated will provide security for the ECS, as noted in applicable Treasury directives.

## Section 5.0 Overseas Payments

The Chief Financial Officer and Assistant Secretary for Administration will delegate authority to certify overseas payments of all operating units to the State Department. The delegation will be made in accordance with Volume 4 of the State Department's Foreign Affairs Manual.

A copy of said delegation of authority will be maintained in the Office of Financial Management and will be periodically updated as operating units and operational requirements change.

## Section 6.0 Cashiers

Requests for designation of and/or changes to Cashiers should be made by the appropriate Operating Unit Finance Officer by preparing an OF 211, "Request for Designation of Cashier." The OF 211 should be signed by an officer to whom authority has been redelegated pursuant to this Order.

The completed OF 211 should be forwarded to the Servicing Payment Office.

Additional policies and procedures relating to Cashiers may be found in Chapter 6 of the Department's Cash Management Policies and Procedures Handbook.

## Section 7.0 Establishment of Fund Account Symbols

Treasury assigns receipt, appropriation, and other fund account symbols to agencies.

Operating unit finance officers are the only Department employees authorized to request fund account symbols from Treasury. They may make such requests to Treasury through the Deputy CFO, after appropriate consultation with Operating unit Budget Officials. This authority may not be redelegated.

Each request made by Operating Unit Finance Officers must contain the legal authority for establishing the account and any other information necessary for processing that request.

### Section 8.0 Appropriation Transfer Authorizations

Operating Unit Finance Officers are authorized to approve requests for transfer, using the SF 1151, "Nonexpenditure Transfer Authorizations". This authority may be redelegated to Certifying Officers.

### Section 9.0 Unvouchered Expenditures

Unvouchered or certificated payments are authorized by certain laws that are enforced by the Department. Such authorization may be the result of either appropriation legislation or more permanent legislation. OMB Circular A-34, "Instructions on Budget Execution," specifies that an annual report under 31 U.S.C. Sec, 3524 be submitted by the Department.

In order to ensure that accurate information is reported to OMB and that proper financial controls are in place for unvouchered payments (especially those made from confidential funds), Operating Unit Finance Officers will annually:

- Identify offices where such payments may be made; and
- Enter into a formal Memorandum of Agreement.

The Memorandum of Agreement will describe the internal controls and reporting that are required for certificated payments.

For additional guidance, refer to the Cash Management Policies and Procedures Handbook, Chapter 4., Section 7.

### Section 10.0 Internal Controls

All delegations and designations are valid for two years and must be revoked if the person leaves the position for any reason.

The head of each Agency (i.e., Departmental Management and Department Bureaus) will maintain a listing of all delegations of authority that are outstanding in their organizations.

1. On October 1 of each year, Operating Unit Finance Officers will either:
  - Send information to update this list to their Agency Head; or
  - Confirm in writing that information previously submitted is unchanged.
2. Copies of all bureaus' Forms 2958, "Delegation of Authority" will be submitted to the head of Agency (Deputy Chief Financial Officer or Bureau Chief Financial as applicable), when they are executed.

3. Operating Unit Finance Officers will establish internal controls to:
  - Ensure that redelegations of authority on file with Treasury are current; and
  - Notify their Head of Agency immediately of any change due to a person leaving a position.
4. The Treasury Department will send out reminders to the Delegating Official two months prior to the expiration of Delegations and Designations by mailing a “Letter of Notification of Pre-expiration.” {This Letter will be mailed to the address listed in Section VI of the FMS 2958/2958A that documented the original delegation.}

#### Section 11.0 Exceptions to the Provisions of This Appendix

Requests for exceptions to this Appendix, including appropriate justifications, must be submitted to the Chief Financial Officer and the Assistant Secretary for Administration through the Deputy Chief Financial Officer and Director for Financial Management.