

1384 - ACCOUNTABLE OFFICERS AND AGENTS

Table of Contents

- .01 Purpose
- .02 Objectives
- .03 Authority
- .04 Responsibility
- .05 Definitions
- .06 Policy

- .1 Positions Requiring Written Designations
 - .11 Certifying Officer
 - .12 Cashier
 - .13 Collection Officer
 - .14 Cashier-Collection Officer
 - .15 Assistant Disbursing Officer
 - .16 Dual Capacity Position
 - .17 Alternates

- .2 Position Control
 - .21 Number and Category
 - .22 Official Control Record
 - .23 Written Notices to Employees

- .3 Requests to Designate, Change, or Revoke Accountable Officers and Agents
 - .31 Certifying Officers
 - .32 Cashiers
 - .33 Collection Officers
 - .34 Cashier-Collection Officers
 - .35 Assistant Disbursing Officers

- .4 Requests for Additional Positions
 - .41 Field Offices
 - .42 Service Center

- .5 Reporting Requirements
 - .51 Fidelity Losses
 - .52 Utilization of Accountable Officer and Agent Positions

Tables

1. Table of Authorized Positions

1384 - ACCOUNTABLE OFFICERS AND AGENTS

Illustrations

1. Sample Official Control Record
2. Sample Notice of Designation
3. Sample Notice of Revocation
4. Sample Letter for Authority to Designate Certifying Officers
5. Sample Letter for Authorization of Certifying Officer
6. Signature Card for Certifying Officer (SF-210)
7. Request for and Designation of Cashier (SF-211)
8. Request for Change in Imprest Fund (SF-1191)
9. Fidelity Losses Sustained by the United States (GFO Form 6320)

1384 - ACCOUNTABLE OFFICERS AND AGENTS

.01 Purpose. This section implements and explains General Accounting Office, Treasury, and Departmental regulations for authorizing and controlling accountable officer and agent positions.

.02 Objectives. The primary objectives are to establish internal control over accountable officer and agent positions and to maintain high standards in receiving, safeguarding, and expending public funds.

.03 Authority. Section 113 of the Accounting and Auditing Act of 1950 (31 U.S.C. 66a), requires each agency to establish and maintain systems of accounting and internal control to provide, among other things, effective control over and accountability for all funds for which the agency is responsible (see 7 GAO 28 and 335 DM 1). Public Law 92-310, approved June 6, 1972, (86 Stat. 201), eliminated the authority of Federal Agencies to obtain surety bonds for employees; this Act provides that the Federal Government shall assume the risk of its own fidelity losses.

.04 Responsibility.

A. The Assistant Director, Administration, is responsible for establishing accountable officer and agent positions and providing effective control over the receipt, safeguarding, and expenditure of public funds. This responsibility is exercised through the Chief, Division of Finance for positions throughout the Bureau. The Assistant Director, Administration, is also responsible for approving increases in the maximum level of advances to cashiers up to and including \$1,000.

B. The Service Center Director through the Chief, Division of Budget and Finance, is responsible for controlling and monitoring operations of accountable officers and agents and approving increases in the maximum level of advances to cashiers up to and including \$500.

C. Office Managers are responsible for maintaining appropriate accounting and internal controls over funds received and expended; performing periodic administrative reviews; providing adequate safeguarding of funds; and furnishing orientation and training to employees designated to assume the duties and responsibilities of accountable officers and agents.

.05 Definitions.

A. Accountable Officer: as used herein, an authorized disbursing officer, certifying officer, or collection officer.

B. Account: an accountable officer's record of public funds received, disbursed, or retained.

1384 - ACCOUNTABLE OFFICERS AND AGENTS

C. Agent: as used herein, an employee who has been designated in writing to receive, handle, have custody of, or account for moneys or to maintain money accounts and records.

D. Government Cashier: an officer or employee of a Federal department or agency who has been designated as a cashier to receive money to perform limited cash disbursing functions or other cash operations.

E. Imprest Fund: a cash fund in the form of currency, coin, or Government checks, which has been advanced by an official Government disbursing office to a duly authorized Government cashier for cash disbursements, or other cash requirement purposes, as specified in his designation or authorization.

1384 - ACCOUNTABLE OFFICERS AND AGENTS

.1 Positions Requiring Written Designations. The elimination of bond coverage for employees in connection with the performance of their official duties places responsibility for the risk of fidelity losses on the Federal Government. In order to protect the Government and its employees to the maximum extent possible, persons performing all or any part of the following functions must be designated as accountable officers or agents in writing. Responsibilities under a designated position may not be redelegated, except to another designate or alternate, as applicable.

.11 Certifying Officer. An employee delegated authority by the Bureau and the Treasury Department to certify vouchers for payment by Treasury Disbursing Officers or their agents under authority of 31 U.S.C. 82(b) and (c).

.12 Cashier. An employee, who having been recommended by an official of the Bureau, has been designated by a Government Disbursing Officer to receive moneys and perform cash disbursing functions or other cash operations. (For classes of Cashiers, see 1385.1.)

.13 Collection Officer. An employee, who by virtue of his official capacity, receives, handles, has custody of, or accounts for moneys, negotiable instruments, and any other remittances collected as a result of Bureau activities.

.14 Cashier-Collection Officer. An employee, designated and performing the functions of a collection officer, who receives a cash advance and performs one or both of the following:

- Makes cash payments for authorized expenses in amounts as authorized.
- Makes change or distributes cash to other collection officers for change-making purposes.

.15 Assistant Disbursing Officer. An employee who serves under proper designation as an assistant to a Treasury Disbursing Officer in making payments of properly certified vouchers. The individual occupying this position disburses funds under disbursing symbols assigned by the Treasury Department.

1384 - ACCOUNTABLE OFFICERS AND AGENTS

.16 Dual Capacity Position. Authorized Certifying Officers are not permitted to serve in the dual capacity of Cashiers or Assistant Disbursing Officers unless approval is obtained from the Chief Disbursing Officer, Bureau of Accounts, Department of the Treasury, Washington, D.C. 20226. Strict adherence to this policy is not always practicable, especially in fire activities; however, regulations issued by the Secretary's Office require that prior approval be obtained and that a copy of each request to (and response from) the Chief Disbursing Officer be furnished to the Division of Financial Administration, Office of Budget. BLM requests to the Chief Disbursing Officer should be initiated by the Service Center Director (D-800) and submitted to the Director (520) in an original and three copies.

.17 Alternates. The procedures followed for designating accountable officers and agents are also used for alternates. Designations must be in writing; however, if the alternate serves only in the absence of the principal, the designee is not considered to be filling an additional position for the purpose of controlling positions within the authorized ceiling.

1384 - ACCOUNTABLE OFFICERS AND AGENTS

.2 Position Control. Even though there is no longer a statutory requirement to bond accountable officers and agents, it is essential that these positions be controlled. Regulations issued by the Department (memorandum to Heads of Bureaus and Offices, dated November 19, 1973) limit the Bureau to the accountable officer and agent position ceiling in effect as of December 31, 1973, including the maximum level of cash advance for cashier positions (formerly referred to as the penal sum). (See Table 1.)

.21 Number and Category.

A. Director's Office. The Director (520) maintains records of the total number of authorized positions, by category, and the number of positions filled in the Eastern States Office and the Director's Office.

B. Service Center. The Service Center Director (D-800) maintains overall control records for the Bureau. These records include the total number of all accountable officer and agent positions authorized, by category, and the number of actual positions filled in each category.

.22 Official Control Record. An Official Control Record (Illustration 1) is required for each employee designated as an accountable officer or agent. This record is separate and apart from the employee's personnel file, notice of designation, or other prescribed records; however, it is essential that the Official Control Record be current and in agreement with data shown on other records or placed in the employee's personnel file. The active file of Official Control Records serves as a subsidiary file to the ceiling control and as a fact sheet on individuals designated as accountable officers or agents. Data shown on the record is based on minimum requirements of the Department.

A. The Director (520) maintains Official Control Records for accountable officers and agents in the Eastern States Office and the Director's Office.

B. The Service Center Director (D-800) maintains Official Control Records for all accountable officers and agents throughout the Bureau (including Director's Office and ESO).

C. Field Office Managers maintain Official Control Records for employees designated as accountable officers or agents within their respective offices.

1384 - ACCOUNTABLE OFFICERS AND AGENTS

.23 Written Notices to Employees. Each employee designated as an accountable officer or agent must be advised of his duties and responsibilities, including requirements for safeguarding of funds. The following written notices are required; a copy of each notice must be filed in the employee's official personnel folder.

A. Notice of Designation. This notice designates the employee to a specific position, describes the function for which he is designated, and refers the designee to BLM Manual procedures which must be reviewed to become familiar with the duties and responsibilities of his position. It also advises the designee of his personal liability under the law since the Federal Government no longer provides surety bond coverage. The notice must be countersigned by the employee to certify that he has been advised of duties and responsibilities, requirements for safeguarding funds, etc. (See Illustration 2.)

B. Notice of Revocation. This is a notice advising the employee that his designation as an accountable officer or agent is revoked. The notice must be countersigned by the employee to certify that he received the official notice of revocation and that funds advanced to him have been transferred to the newly designated cashier, or returned to the Regional Disbursing Officer. (See Illustration 3.)

1384 - ACCOUNTABLE OFFICERS AND AGENTS

.3 Requests to Designate, Change, or Revoke Accountable Officers and Agents. In designating accountable officers and agents, consideration should be given to the liabilities and responsibilities to be placed on the designee, the employee's knowledge or experience relative to the position, and the internal control needs of the office in which the position is located. All requests, except those from ESO and the Director's Office, to designate, change, or revoke accountable officers and agents are submitted to the Service Center (D-800); requests from ESO and the Director's Office are submitted to the Director (520). This section explains how requests are processed, records to be maintained, and information which must be submitted by the requesting office.

.31 Certifying Officers. Authority to designate certifying officers is delegated to the Chief, Division of Finance in the Director's Office, and the Chief, Division of Budget and Finance, in the Service Center. This authority may be redelegated; however, if designation authority is redelegated or changed, a certified copy of the delegation instrument must be transmitted to the Chief Disbursing Officer, Department of the Treasury or the Regional Disbursing Officer, Denver, Colorado, as appropriate. The copy must include or be supported by evidence of the law or other authority under which the delegation is made. (See Illustration 4.)

A. New Designations. If the Bureau does not have a vacant certifying officer position, an additional position must be authorized by the Secretary's Office. (See .4.) If a position is available, or an additional position is authorized, the request may be processed to Treasury. The authorized designating official must submit the following documents to each Disbursing Officer to whom vouchers will be certified:

1. Letter of Authorization (Illustration 5).
2. Signature Card for Certifying Officers, SF-210 (Illustration 6.)

B. Amendments, Revocations, or Terminations. The authority to certify vouchers continues in effect until notice of amendment, revocation, or termination is received by the appropriate disbursing officer. Such notice must be submitted by the official authorized to designate certifying officers. Field officials should submit requests for changes or revocations to the designating officer as far in advance of the effective date as possible.

1384 - ACCOUNTABLE OFFICERS AND AGENTS

C. Records to be Maintained.

1. The Director (520) must maintain a current file for each employee in the Director's Office and Eastern States Office who is authorized to certify vouchers. This record is separate and apart from the Official Control Record in .22 and the employee's personnel file. Records on Certifying Officers will include copies of the following:

- a. Letter of authorization sent to Treasury.
- b. SF-210, Signature Card.
- c. Notice of designation sent to employee.
- d. Notice of amendment, revocation, or termination sent to employee.

2. The Service Center Director (D-800) must maintain records in .31C1 for all authorized certifying officers in the Bureau.

3. Field Offices must maintain a current file of employees designated as certifying officers in their particular office. This file will include copies of designations, amendments, revocations, and terminations.

.32 Cashiers. Authority to request the designation of individuals as cashiers is delegated to the Chief, Division of Finance in the Director's Office and Chief, Division of Budget and Finance, DSC.

A. New Designations. If the Bureau does not have an authorized vacancy, see .4; however, if a position is available, the request should be processed to Treasury. Officials authorized in .32 to request designations must submit Request for and Designation of Cashier, SF-211 (Illustration 7) to the appropriate disbursing officer. Employees must not function as cashiers until a copy of the approved designation is received from the Disbursing Officer. Also, see 1385 for more detailed procedures on classes of cashiers, maximum level of advance, etc.

B. Changes and Revocations. In order to revoke an existing fund, and the designated cashier(s) of the fund, the authorized officer must submit a Request for Change in Imprest Fund, SF-1191 (Illustration 8) to the appropriate disbursing officer, U.S. Treasury, together with uncashed Treasury checks and/or a Certificate of Deposit for the balance of the fund on hand. If one cashier is being revoked and another is being designated, the entire transaction can be handled on SF-211 when the new cashier is designated.

1384 - ACCOUNTABLE OFFICERS AND AGENTS

C. Records to be Maintained. Files for employees designated as cashier (all classes) will be maintained by the Director (520) for the Director's Office and ESO; the Service Center Director (D-800) for the entire Bureau; and Field Office Managers for all employees within their respective jurisdictions. Files should include copies of each designation, change, or revocation.

.33 Collection Officers. Authority to designate Collection Officers is delegated to the Chief, Division of Finance in the Director's Office and the Chief, Division of Budget and Finance in the Service Center.

A. New Designations, Changes, and Revocations. The authorized officer (Director(520) or D-800) is responsible for controlling authorized positions; preparing notices of designation, change, or revocation; furnishing copies of such notices to employees and offices involved; and maintaining a file of notices issued.

.34 Cashier-Collection Officers. Currently, the Bureau is not authorized any cashier-collection officer positions under which the designated employee is permitted to make limited disbursement. However, some BLM collection officers may be designated as cashiers for the limited purpose of receiving an advance of cash for change-making purposes and for distribution to other collection officers for change-making purposes. Collection officers designated as cashiers for such limited purposes are not deemed to be filling the position of cashier for Departmental and Bureau purposes (337 DM .1.10B). For employees designated in writing as collection officers, cash advances may be made by either of the following two methods:

A. Advance from Disbursing Officer. If an advance from the servicing disbursing officer is needed, the authorized officer (Director (520) or D-800) must follow the procedures in .32A. Although the designation by Treasury indicates the title as cashier, the employee shall function as a collection officer.

B. Advance from Designated Cashier or Collection Officer. Employees designated as collection officers may obtain an advance (for change-making purposes only) from another collection officer or a regular or change-making cashier who is authorized to make advances for this purpose. When this procedure is followed, the collection officer must furnish a properly executed receipt which will be kept by the advancing cashier, or collection officer, until the advance is returned.

1384 - ACCOUNTABLE OFFICERS AND AGENTS

C. Changes and Recordkeeping. The authorized officer in the Director's Office (520) or Service Center (D-800) is responsible for controlling authorized positions, designations, changes, and recordkeeping to the same extent as required for other cashiers and/or collection officers.

.35 Assistant Disbursing Officers. If the Bureau does not have an authorized vacancy, see .4; if a position is available, see 1383 for procedures to be followed in processing requests for Assistant Disbursing Officers.

1384 - ACCOUNTABLE OFFICERS AND AGENTS

.4 Requests for Additional Positions. The memorandum to Heads of Bureaus and Offices issued by the Secretary's Office on November 19, 1973, limits the Bureau to the accountable officer and agent positions authorized as of December 31, 1973. (See Table 1.) The Service Center Director (D-800) is responsible for furnishing the information prescribed below to the Director (520) if an increase in the Bureau's ceiling is required.

.41 Field Offices. Requests from field offices for amended designations or additional accountable officer and agent positions will not necessarily require an increase in the Bureau's ceiling of authorized positions. A small number of vacancies within the authorized ceiling (by class) provides some flexibility both in establishing new positions and in changing the maximum level of advances to cashiers. The justification and information needed by the Service Center (D-800) or the Director (520) is determined by the type of position requested. For all positions, follow the guidelines listed below; for cashier and Assistant Disbursing Officer positions, also see 1385 or 1383.

A. Justification for Change or Increase.

1. Number and title of position(s) required.
2. Name and grade of employee to be designated and/or revoked (by position).
3. Reason for each request.
4. Effective or termination date.
5. Length of time position(s) will be needed.

.42 Service Center. In accordance with .2, the Service Center Director (D-800) is responsible for establishing and maintaining administrative controls over accountable officer and agent positions. Requests for changes or increases in positions may be approved by the Service Center Director (D-800) within his delegated authority, for each class, unless such requests require an increase in the Bureau's authorized ceiling. If an increase in the number of authorized positions is required, the Service Center Director (D-800) must submit a justification, including the following information, to the Director (520):

1384 - ACCOUNTABLE OFFICERS AND AGENTS

A. Justification for Increase.

1. Number of positions currently authorized in the category covered by the request.
2. Number of positions actually occupied as of the date of the request.
3. Additional number of positions requested under each title.
4. Grade of employee to be designated to each position requested.
5. Reason for request.
6. Length of time each position will be needed.
7. Location of new position(s).
8. Location of like positions nearest the ones being requested.

1384 - ACCOUNTABLE OFFICERS AND AGENTS

.5 Reporting Requirements. Under Public Law 92-310, which provides that the Government will become a self-insurer of its fidelity losses, the Treasury must submit to the Congress an annual Governmentwide report of operations under the new law. Agency reports to Treasury are required for a minimum of 5 fiscal years (1973-1977). This, and other reports concerning accountable officers and agents, are explained below.

.51 Fidelity Losses. The Treasury report on fidelity losses is required in order that a comparison may be made of results under the "new" program of self-insurance as related to the "old" program of surety bonding. Information on surety bonding was formerly reported on Treasury Forms 747 and 748 (Treasury Circular 975). In this connection, the Bureau will continue to assert claims against surety companies for losses which occurred during the time that bonds were in force. The Service Center Director (D-800) is responsible for the preparation of Report of Fidelity Losses Sustained by the United States, Treasury Form BA-6320, as of June 30, each fiscal year. (See Illustration 9.) Reports must be submitted to the Director (520) on or before September 10, for review and/or consolidation and submission to the Secretary's Office by September 15. For more detailed instructions on preparation of the report, see Treasury Fiscal Requirements Manual, Part VI, Chapter 4000.

.52 Utilization of Accountable Officer and Agent Positions. A Departmental report on the utilization of authorized accountable officer and agent positions is required as of June 30, each fiscal year. The Service Center Director (D-800) must furnish this report to the Director (520) by September 10, for submission to the Secretary's Office by September 15.

A. Content. No specific format is required; however, the report must include:

1. The title of each category of authorized accountable officer and agent position.
2. The number of authorized positions for each category.
3. The actual number of positions filled in each category.
4. The number of vacant positions in each category.
5. The number of vacant positions no longer required in each category.
6. A narrative explaining requirements for additional positions supported by the information required in .4.

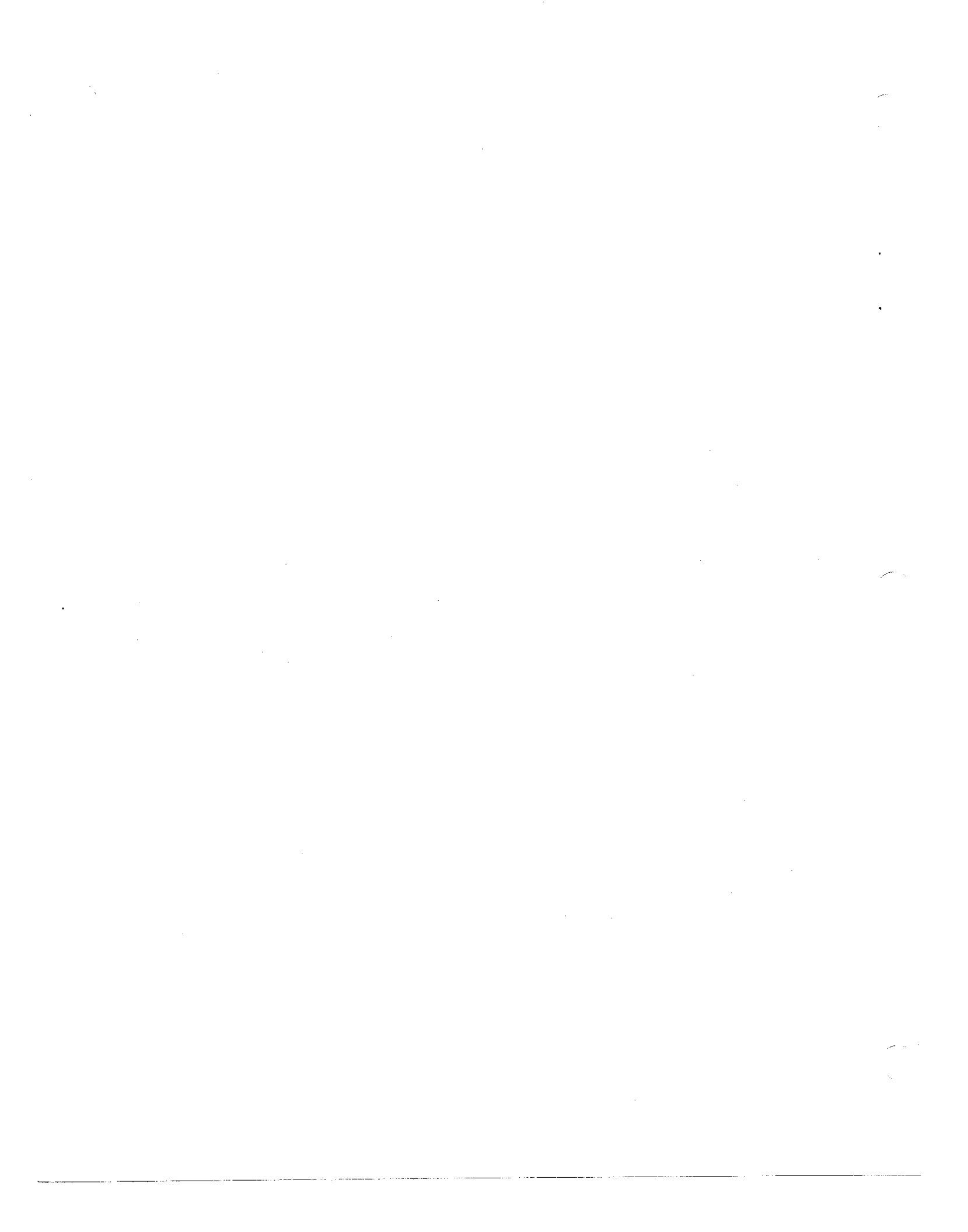


1384 - ACCOUNTABLE OFFICERS AND AGENTS

Table of Authorized Positions

Accountable Officer and Agent Positions Authorized for Bureau of Land Management by Secretary's Memorandum to Heads of Bureaus and Offices, dated November 19, 1973, as amended.

<u>Position</u>	<u>Maximum Level of Advance</u>	<u>Number of Positions</u>
1. Certifying Officer	Not Applicable	104
2. Assistant Disbursing Officer	Not Applicable	39
3. Collection Officer	Not Applicable	590
4. Cashier	\$1,000	100
5. Cashier	2,500	6
6. Cashier	5,000	5
7. Cashier	10,000	0
8. Cashier	20,000	2
9. Cashier-Collection Officer	2,500	0
10. Cashier-Collection Officer	5,000	<u>0</u>
	Total	<u>846</u>



1384 - ACCOUNTABLE OFFICERS AND AGENTS

Sample Official Control Record
(Format and Data Prescribed by the Department)

<u>OFFICIAL CONTROL RECORD</u> (Accountable Officers and Agents)		
<u>Name and Address of Employee</u> John W. Henson 1022 Alamo Drive Santa Fe, New Mexico 87501	<u>Name and Address of Office in Which Position is Located</u> New Mexico State Office U.S. Federal Building Santa Fe, New Mexico 87501	
<u>Position Title</u> Cashier (Class A)	<u>Maximum Level of Advance (cashiers/ collection officers only)</u> \$1,000	
<u>Date of Designation</u> May 18, 19XX	<u>Date Training and/or Orientation Completed</u> April 2, 19XX	<u>Date of Revocation</u> September 1, 19XX
<u>Remarks:</u>		



1384 - ACCOUNTABLE OFFICERS AND AGENTS

Sample Notice of Designation

March 15, 19XX

Memorandum

To: Name of Employee
From: Authorized Officer
Subject: Notice of Designation as Cashier

In accordance with the Bureau's recommendation, you are hereby designated as a Class "A" Cashier at Sacramento, California, effective April 15, 19XX. Your maximum cash advance of \$500 is being sent to you directly by the Regional Disbursing Officer together with an approved copy of SF-211, Request for and Designation of Cashier.

A general description of the functions of accountable officers and agents is contained in BLM Manual 1384; more detailed procedures concerning "Cashiers" may be found in Section 1385.

Please familiarize yourself with the contents of the Manual concerning your duties and responsibilities. Also, since the Federal Government no longer provides surety bond coverage, you should be aware that, if found responsible, employees may be held liable for irregularities, shortages, or losses of public funds. Accountable officers and agents who desire to do so may obtain a personal bond at their own expense; however, there is no requirement for such a bond.

Please countersign and return one copy of this memorandum to the Service Center Director (D-800). Your signature certifies that you have been advised of your duties and responsibilities and furnished adequate facilities for safeguarding public funds. A copy of this memorandum will be placed in your official personnel folder.

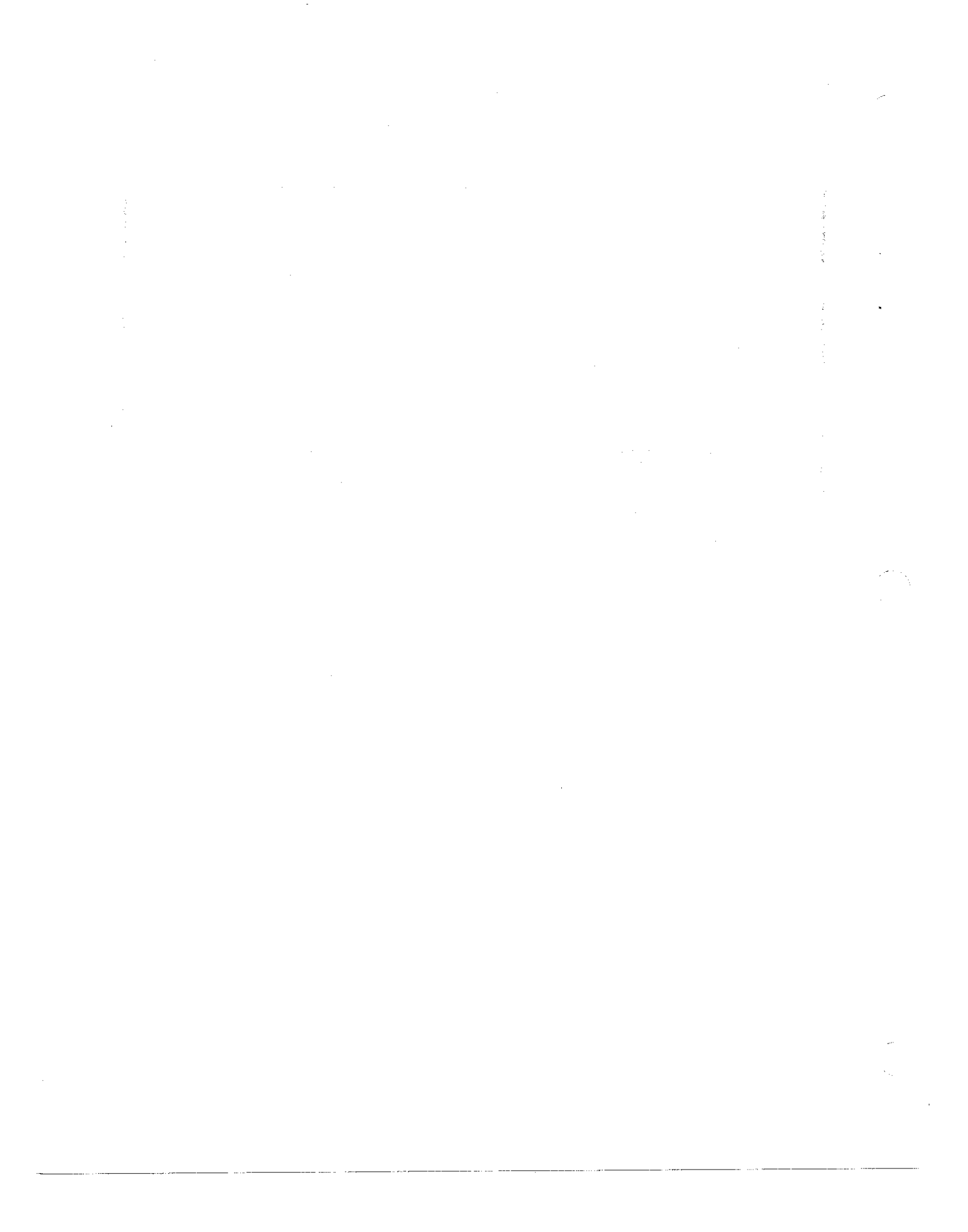
(sgd.) Authorized Officer
Title

Countersigned:

(signature of employee)

(title)

(date)



1384 - ACCOUNTABLE OFFICERS AND AGENTS

Sample Notice of Revocation

August 1, 19XX

Memorandum

To: Name of Employee
From: Authorized Officer
Subject: Revocation of Designation as Cashier

This is to advise that your designation as Class "A" Cashier in the District Office, Miles City, Montana, is hereby revoked, effective close of business August 20, 19XX. This revocation does not relieve you of any personal financial liability to the Federal Government.

The \$500 Imprest Fund advanced to you should be transferred to the new cashier officially designated to receive the fund or returned to the Disbursing Officer. See BLM Manual 1385.16.

Please countersign and return one copy of this memorandum to the Service Center Director (D-800). Your signature certifies that you have received the official notice of revocation and that the amount of cash advanced to you has been transferred to the new cashier or returned to the Disbursing Officer. A copy of this memorandum will be placed in your official personnel folder.

(sgd.) Authorized Officer
Title

Countersigned:

(signature of employee)

(title)

(date)



1384 - ACCOUNTABLE OFFICERS AND AGENTS

Sample Letter for Authority to Designate Certifying Officers

May 20, 19XX

Mr. G. L. Frazer
Director, Disbursing Center
The Department of the Treasury
Building 58, Denver Federal Center
Denver, Colorado 80225

Dear Mr. Frazer:

Enclosed is a copy of Bureau of Land Management Manual 1384.3 which redelegates the authority to designate certifying officers to the Chief, Division of Finance, Washington, D.C., and Chief, Division of Budget and Finance, Denver Service Center.

The authority to designate certifying officers is based on Part 205, Chapter 6.6 of the Department of the Interior Manual which delegates to bureaus and offices the authority vested in the Secretary to designate certifying officers under 31 U.S.C. 82b.

Sincerely yours,

Authorized Officer
Title

Enclosure



1384 - ACCOUNTABLE OFFICERS AND AGENTS

Sample Letter for Authorization of Certifying Officer

June 21, 19XX

Mr. G. L. Frazer
Director, Disbursing Center
The Department of the Treasury
Building 58, Denver Federal Center
Denver, Colorado 80225

Dear Mr. Frazer:

In accordance with the Act of December 29, 1941, as amended (31 U.S.C. 82b-f), the employee listed below is hereby authorized to certify all classes of payment vouchers and schedules effective August 1, 19XX.

(Employee's Name)

(Office Address)

Enclosed is SF-210, Signature Card for Certifying Officer; a copy of the redelegation of authority to designate certifying officers has been previously furnished.

Sincerely yours,

Authorized Officer
Title

Enclosure

1900

1900

1900

1900

1900

1384 - ACCOUNTABLE OFFICERS AND AGENTS

Signature Card for Certifying Officer

Standard Form 210
May 1973
4 Treasury FRM 2000
6 Treasury FRM 2000
210-105

SIGNATURE CARD
for
CERTIFYING OFFICER 14-11-0008

Department of the Interior Bureau of Land Management
(Department, establishment, or agency) (Bureau or office)

Arthur A. Jones
(Manual official signature of certifying officer)

For certification of: (check one box only—separate card required for each category)

SF 1166—Voucher and Schedule of Payments (or other approved form) Denver, Colorado 80225
(Location of disbursing office)

Letters of Credit

I certify that the above is the official signature of Arthur A. Jones
(Full name of certifying officer)

who is designated (in writing) as a certifying officer to certify vouchers or letters of credit as indicated above.

Oscar B. Smith 11/20/XX
Signature and title of head of agency or his designee Date

Chief, Division of Finance GPO : 1973 OI-510-462(83-C)

INSTRUCTIONS

1. The Director (520) and the Service Center Director (D-800) are responsible for controlling limitations on Certifying Officers to certify vouchers, i.e., limiting their authority to specific kinds of payments, particular classes of vouchers, or specific appropriations or fund symbols. Disbursing officers should not be held responsible for limitations which may be noted on SF-210. Limitations must be effected through internal controls.
2. Individual SF-210's are required for each disbursing office to which voucher-schedules will be certified (location of disbursing office).
3. "No-Check Vouchers" are not required to be submitted to disbursing offices for processing. These transactions should be documented on SF-1017-G, Journal Voucher.



1384 - ACCOUNTABLE OFFICERS AND AGENTS

Request for and Designation of Cashier

Standard Form No. 211
TREASURY DEPARTMENT
BUREAU OF ACCOUNTS
DIVISION OF DISBURSEMENT
Circular No. 145 (Revised)
Amendment No. 2
211-101

REQUEST FOR AND DESIGNATION OF CASHIER

SECTION I.—REQUEST FOR DESIGNATION (to be completed by agency)

Name and Location of Disbursing Officer Mr. G. L. Frazer, Denver, Colorado 80225		Effective Date Requested July 15, 19XX
NAME OF CASHIER: Patricia E. Wilson AGENCY: Dept. of the Interior, Bureau of Land Management ADDRESS: Denver Federal Center, Building 50 Denver, Colorado 80225		Bond Penalty (leave blank)
		Maximum Cash Advance \$1,000
		Amount to be Advanced \$1,000
		Denomination of Checks Desired 5 checks - \$200

Class and Type of Cashier (If Alternate—show name of Principal. If Class C—show name of Class B Cashier)
Class A

SECTION II.—BONDING CERTIFICATION (to be completed by agency)

I hereby certify that the above-named individual has been properly bonded in accordance with Treasury Department Circular No. 969, dated November 1, 1955, under bond issued by the surety named and for the term shown below:

Name and Location of Surety Company (leave blank)		Term of Bond BEGINNING ON: (leave blank) TERMINATING ON:
Date June 15, 19XX	Signature (Head of Agency or designee) (sgd.) Authorized Officer	Title Chief, Division of Budget and Finance

SECTION III.—DESIGNATION OF CASHIER (to be completed by disbursing officer)

In accordance with the provisions of paragraph 2 of section 4 of Executive Order 6166 of June 10, 1933, as amended, the function of disbursing in connection with the operations of the agency named is hereby delegated to the above-named employee effective on the date indicated below. Class A, B, and C cashiers may make payments in cash in accordance with paragraphs 6a and 6b of Treasury Department Circular No. 1030, as amended, and such other payments as may be listed on the reverse hereof or on the attached schedule. Class D cashiers may use their funds for change making purposes only.

(Effective Date of Designation)

(Signature of Disbursing Officer)

SECTION IV.—CHECK ISSUANCE AUTHORIZATION (to be completed by disbursing officer)

Issue _____ check(s) for \$ _____ each dated _____
(Number) (Amount)
to the cashier named in section I.

(Authorized By)

Symbol: _____ Object: _____

Check Number(s):

☆ U. S. GOVERNMENT PRINTING OFFICE: 1963-674182

Distribution:

Submit all copies to Regional Disbursing Officer.
Disbursing Officer will return 1st copy (for cashier) and 3rd copy (for office requesting the designation).



1384 - ACCOUNTABLE OFFICERS AND AGENTS

Request for Change in Imprest Fund

Standard Form 1191 Rev.
TREASURY DEPARTMENT
Bureau of Accounts
Division of Disbursement
Circular No. 145 (Revised)

REQUEST FOR CHANGE IN IMPREST FUND

Section I.—IDENTIFICATION OF DISBURSING OFFICER AND CASHIER		
NAME AND LOCATION OF DISBURSING OFFICER <u>G. L. Frazer, Denver, Colorado 80225</u>		
NAME OF CASHIER: <u>Wanda M. Wilson</u>		
AGENCY <u>U.S. Department of the Interior, Bureau of Land Management</u>		
ADDRESS <u>Denver Federal Center, Building 58,</u> <u>Denver, Colorado 80225</u>		
Section II.—INCREASE IN FUNDS HELD OR CHANGE IN BOND PENALTY		
CURRENT ADVANCE	\$	SURETY BOND COVERAGE:
INCREASE REQUESTED	PRESENT PENALTY AMOUNT
TOTAL	\$	NEW PENALTY AMOUNT
MAXIMUM AUTHORIZED (SF-211)	\$	COMPANY—
NUMBER AND AMOUNT OF CHECKS REQUESTED—	PERIOD OF BOND—
.....
Section III.—REDUCTION IN FUNDS HELD AND/OR REVOCATION OF DESIGNATION		
DECREASE IN FUNDS HELD <input type="checkbox"/>	LIQUIDATE ADVANCE <input type="checkbox"/>	REVOKE DESIGNATION <input checked="" type="checkbox"/>
CURRENT BALANCE	\$ <u>1,000.00</u>
APPLY THE FOLLOWING:		
REIMBURSEMENT VOUCHER NOS.— <u>175-185</u>		
DRAW CHECK FOR	\$	APPLY BALANCE
UNCASHED TREASURY CHECKS ATTACHED		<u>300.00</u>
NOS.— <u>8,734,250 and 8,734,251</u>		<u>400.00</u>
CASH (BANK DRAFT OR MONEY ORDER) ATTACHED		<u>300.00</u>
OR CERTIFICATE OF DEPOSIT NO.— <u>11-010-78</u>		<u>1,000.00</u>
NET BALANCE FOR WHICH CASHIER IS ACCOUNTABLE		\$ <u>None</u>
Section IV.—OTHER CHANGES		
CHANGE TO PRINCIPAL <input type="checkbox"/>	CHANGE TO ALTERNATE <input type="checkbox"/>	
OTHER (EXPLAIN)		
SIGNATURE OF AUTHORIZING OFFICER <i>Robert L. Wilson</i>	TITLE OF AUTHORIZING OFFICER Chief, Div. of Budget and Finance	DATE 11/18/XX
Section V.—TO BE COMPLETED BY DISBURSING OFFICE		
INCREASE AUTHORIZED <input type="checkbox"/>	CHANGES ACCOMPLISHED <input type="checkbox"/>	
CHECKS ISSUED NOS.	TO	DATED
SIGNATURE OF DISBURSING OFFICER OR DESIGNEE	TITLE	DATE

Fidelity Losses Sustained by the United States

FIDELITY LOSSES SUSTAINED BY THE UNITED STATES			
Interior Land Management Department or Agency _____		Covering Period July 1, 19XX - June 30, 19XX	
Section A: SELF-INSURED FIDELITY LOSSES AND RECOVERIES UNDER P.L. 92-310	Cumulative Totals Beginning of Current F. Y.	Transactions Current F. Y.	Cumulative Totals Close of Current F. Y.
	(1)	(2)	(3)
1. Losses Incurred	\$ -0-	\$ -0-	\$ -0-
Less:			
2. Recovered from Individuals	-0-	-0-	-0-
3. Written Off - Not Recoverable	-0-	-0-	-0-
4. Pending or Receivable	\$ -0-	\$ -0-	\$ -0-
5. Net Amount Charged to Appropriations in Current Fiscal Year			\$ -0-
Covering Period January 1, 19XX - June 30, 19XX			
Section B: LOSSES, CLAIMS, AND RECOVERIES COVERED BY SURETY BONDS PROCURED UNDER THE ACT OF AUGUST 9, 1955*	Cumulative Totals Beginning of Current F. Y.	Transactions Current F. Y.	Cumulative Totals Close of Current F. Y.
	(1)	(2)	(3)
1. Losses Incurred	\$ 1,705.60	\$ -0-	\$ 1,705.60
Less:			
2. Recovered from Surety Companies	-0-	-0-	-0-
3. Recovered from Individuals	1,165.06	-0-	1,165.06
4. Written Off - Not Recoverable	540.54	-0-	540.54
5. Pending or Receivable	\$ -0-	\$ -0-	\$ -0-
6. Claims filed with surety companies during current fiscal year (Formerly reported on line 1a(1), Col. (3) of Treasury Form 748)			\$ -0-
7. Administrative costs if any - current fiscal year (Formerly reported on Treasury Form 747)			\$ 2,375.00
8. Refunds of premiums, if any, due to cancellation of surety bonds procured under the Act of August 9, 1955			\$ -0-
*Prior to Fiscal Year 1973 this information was reported on Treasury Form 748.			
SEE INSTRUCTIONS ON REVERSE			
Reporting Date: September 30		Submitted By: <i>Kenneth W. Johnson</i>	
Submit to: Audit Staff, Bureau of Government Financial Operations, Department of the Treasury, Washington, D. C. 20226 (Area Code 202; IDS Code 184; Telephone 964-5284)		Signature _____ Title and Office Chief, Division of Finance	
		Telephone Contact: Name Kenneth W. Johnson Telephone 202-343-8910	

INSTRUCTIONS

Form GFO-6320 (also referred to as Treasury Form BA-6320) is prepared by the Service Center and submitted to the Director (520) on or before September 10, annually. The original and 3 copies are required by the Director (520) for review and/or consolidation and submission to the Secretary's Office by September 15.

This form shows fidelity losses of the United States. Section A shows losses relating to employees holding positions which were formerly bonded but which are now self-insured under Public Law 92-310. Section B shows losses relating to employees who were covered by surety bonds under the Act of August 9, 1955.

Losses not due to fault or negligence of employees, such as losses from fire, flood, holdup, etc., should be excluded. However, all recoveries of fidelity losses made by another agency, such as the GAO, must be included.

Headings for completion of the form are generally self-explanatory. For more detailed instructions, see reverse of form and Treasury Fiscal Requirements Manual, Part VI, Chapter 4000.