CHAPTER 1

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0101 OVERVIEW

This Chapter establishes the Department of Veterans Affairs (VA) administrative fiscal policies and procedures, including policy hierarchy, prohibited dual functions, shortages of funds, and reporting of irregularities. The Secretary has delegated the responsibility for daily overall fiscal responsibility to the Chief of Finance or other fiscal official at a facility, station or other appropriate office.

VA’s Office of Financial Policy (OFP) is responsible for updating, developing and disseminating administrative fiscal policy. The Administrations’ Chief Financial Officers (A/CFOs) or other office CFOs are responsible for updating and publishing specific procedures to meet the OFP financial policy requirements.

VA is responsible for maintaining all aspects of the facility or station fiscal operations by performing the following functions:

- Administering Fiscal Operations;
- Contacting the Department of the Treasury (Treasury);
- Prohibiting Dual Functions;
- Designating Certifying Officers;
- Designating Disbursing Officers (i.e., Agent Cashier);
- Reporting Shortages of Funds;
- Reporting Fiscal Irregularities; and
- Retaining Supporting Documents.

0102 POLICIES

010201 ADMINISTERING FISCAL PROCEDURES. The Chief of the Finance Activity or other designated fiscal official is responsible for the fiscal activities at a particular office or facility. Appendix A illustrates the hierarchy for submitting inquiries regarding VA policy.

010202 CONTACTING TREASURY. OFP will notify Treasury's Financial Management Service (FMS) of all planned changes in organizational structure or operations that may affect disbursing services performed by the Treasury’s Regional Financial Center (RFC).

010203 PROHIBITING DUAL FUNCTIONS.

A. The Chief of the Finance Activity or other designated fiscal official will ensure effective internal controls are in place to ensure proper segregation of duties. For example, segregation of duties will preclude an employee from performing both certifying and disbursing functions or to preclude an employee from serving both as an Agent Cashier and as a Patients Funds Clerk or Payroll Clerk. Refer to Volume VIII,
Chapter 3, *Agent Cashier Accountability Policy* and Volume VIII, Chapter 4, *Personal Funds of Patients*, for additional information on the respective functions.

B. As established by Federal guidelines, the Chief of the Finance Activity or other designated fiscal official will avoid circumstances that might lead to the conclusion of a connection between VA and the employees’ credit unions or other organizations established and operated for the benefit of employees. No activity incident to the handling of funds or control of the fiscal affairs of the organizations will be conducted by a VA official or employee within the finance activity.

010204 DESIGNATING CERTIFIERS. As appointed within VA, the following employees who are designated as:

A. Certifying Officers:
   - VA will appoint Certifying Officers through delegation of authority from the Secretary of VA in the form of written authorization (i.e., FMS Form 210 filed with Treasury). Only Certifying Officers (i.e., authorized individuals as defined within VA or VBA) shall perform the certification of payments (e.g., batch payments) to Treasury. Certifying Officers will be Federal government employees and U.S. citizens. Certifying Officers may not serve as both the Authorizing (Approving) Official and the Disbursing Officer. Refer to Section 010203, for additional information on prohibiting dual functions.

B. Disbursing Officers (i.e., VA Agent Cashiers):
   - VA’s Chief Disbursing Officers (through administrations and staff offices) will appoint disbursing officers (i.e., VA Agent Cashiers) with designated disbursing authority, whose principal functions consist of certified disbursement, collection, and reporting of public funds, as required by 31 U.SC. 3321 and 3325. For further information, refer to Volume VIII, Chapter 3, *Agent Cashier Accountability Policy*, dated November 2011.

C. Certifying Officials (e.g., invoice certifying officials and VBA administrative certifying officers):
   - The Certifying Official will have responsibility to certify invoices for payments and ensuring these payments are proper and accurate. The Certifying Official does not require a filing of FMS Form 210.

   - Under 31 U.S.C. 3528, Certifying Officials are responsible for information stated in the invoice, supporting records, the computation of a certified invoice, and the legality of a proposed payment under the appropriation or fund involved. In addition, they may be responsible for reimbursing the Federal government for any payment determined to be illegal, improper, or incorrect because of an inaccurate or misleading certificate prohibited by law, or does not represent a legal obligation under the fund or appropriation involved.
Refer to Volume VIII, Chapter 1A, *Invoice Review and Certification*, under 0104 Roles and Responsibilities for additional information on the roles of a Certifying Officer and Certifying Official.

010205 REPORTING SHORTAGES OF FUNDS.

A. The director of a VA facility, station or other office, as designated, may act as settlement officer for claims arising from a shortage of funds valued at $199.99 or less for agent cashier funds, due to the action of an employee at his or her station, unless the loss involves the director.

B. The A/CFO, or other office CFO under whose jurisdiction a director serves, will be the designated settlement officer for all claims arising from any loss involving a director.

C. For shortage of agent cashier funds greater than $199.99, refer to Volume VIII, Chapter 3, *Agent Cashier Accountability Policy*, for VA’s financial policies and procedures relating to fund shortage of this magnitude.

010206 REPORTING OF IRREGULARITIES.

A. The Chief of the Finance Activity or other fiscal official will report all irregularities to the A/CFO or other office CFO.

B. The A/CFO or other office CFO will report all irregularities affecting the accounts of Certifying/Disbursing Officers or VA employees, to the Deputy Assistant Secretary for Finance in VA Central Office (VACO) for review and further action.

010207 RETAINING SUPPORTING DOCUMENTS. VA will adhere to the requirements in 44 U.S.C. Chapter 31, *Records Management by Federal Agencies*, to implement a Departmentwide records management program. This will be done through developing appropriate records schedules, maintaining these schedules manually or electronically to meet the various needs of each VA organization, and complying with laws and regulations relating to overall records management.

0103 AUTHORITY AND REFERENCES


010302 31 U.S.C. 3321, Disbursing Authority in the Executive Branch

010303 31 U.S.C. 3325, Vouchers

010304 31 U.S.C. 3528, Responsibility and Relief from Liability of Certifying Officials
010401 The Assistant Secretary for Management/Chief Financial Officer (CFO) oversees all financial management activities relating to the Department’s programs and operations, as required by the Chief Financial Officers Act of 1990 and 38 U.S.C. 309. Responsibilities include the direction, management and provision of policy guidance and oversight of VA’s financial management personnel, activities and operations. The CFO establishes financial policy, systems and operating procedures for all VA financial entities and provides guidance on all aspects of financial management.

010402 Under Secretaries, Assistant Secretaries, Chief Financial Officers (Administration CFOs, other office CFOs), Finance Officers, Chiefs of Finance Activities, Fiscal Officials, Chief Accountants and other key officials are responsible for ensuring compliance with the policies and procedures set forth in this chapter.

010403 VA’s Office of Financial Policy, Cash, Cost, and Debt Management (CCDM) Services, will update, develop and disseminate administrative fiscal policy. The Administrations will put into practice specific fiscal procedures for meeting VA’s overall financial policy requirements. The CCDM Services notifies Treasury FMS on all VA anticipated changes in organizational alignment and operations that may have an effect on the operations of Treasury’s disbursing functions.

010404 The Financial Services Center (FSC), located in Austin, Texas, is a franchise fund (fee-for-service) organization within VA. Under the authority of The Government Management Reform Act of 1994 and The Military Quality of Life and Veterans Affairs Appropriations Act, 2006, Public Law 109-114, the FSC offers a wide range of financial and accounting products and services to both VA and other Government agencies.

Refer to Section 010504 Designating Certifiers and/or Volume VIII Chapter 1A, Invoice Review and Certification, under 0104 Roles and Responsibilities for additional information on the roles of the Certifying Officer and Certifying Official.

0105 PROCEDURES

The CCDM Services develops, updates, and disseminates VA fiscal policy. The A/CFOs and other office CFOs will put into practice specific procedures for meeting
financial policy requirements. As illustrated in Appendix A, inquiries regarding VA policy should be submitted through each Administration and staff office to CCDM Services.

010501 ADMINISTERING FISCAL PROCEDURES. The Chief of the Finance Activity, or other designated fiscal official, is responsible for all fiscal activities at each facility and will maintain sufficient records as required in support of fiscal and accounting functions. Regional directors and facility directors are authorized to make the final selection for fiscal officers.

010502 CONTACTING TREASURY. CCDM Services is responsible for notifying Treasury’s FMS as soon as possible in advance of the proposed effective date of all planned organizational structure or operational changes in VA that will affect disbursing services rendered by the Treasury RFC. CCDM Services will analyze the proposed changes and develop suitable plans for an orderly transition before notifying the affected Treasury RFC.

010503 PROHIBITING DUAL FUNCTIONS. The Chief of the Finance Activity or other designated fiscal official will ensure effective internal controls are in place.

A. The Chief of the Finance Activity or other designated fiscal official will ensure that proper segregation of duties is in place to prevent an employee from performing both certifying and disbursing functions. For example, Agent Cashiers and their alternates will not be authorized to certify vouchers, nor will Certifying Officials be assigned as Agent Cashiers or alternates. To the extent practicable, the same employee should not serve as both Agent Cashier (or alternate) and Patients Funds Clerk or Payroll Clerk. Refer to Volume VIII Chapter 3, Agent Cashier Accountability Policy and Volume VIII, Chapter 4, Personal Funds of Patients, for additional information on the respective functions.

1. If the appointment of an employee as both Agent Cashier (or alternate) and Payroll Clerk is unavoidable, the employee will not be permitted to make cash payment of salary or receive and distribute salary checks for any of the employees whose pay accounts he or she maintains.

2. If the appointment of an employee as both Agent Cashier (or alternate) and Patients Funds Clerk is unavoidable, the employee will not maintain the Personal Funds of Patients account while serving as cashier.

B. The Chief of the Finance Activity or other designated fiscal official will ensure that the proper segregation of duties is employed when accessing VA’s automated financial systems. Duties of employees with system access will be properly assigned and controlled so that no employee violates his or her system privileges needed to perform assigned duties. Failure to properly monitor computer access levels compromises separation of duties, could result in fraudulent or improper payments, and leaves VA funds vulnerable to loss or theft.
C. The Chief of the Finance Activity or other designated fiscal official will avoid any circumstances which might lead to the conclusion of a connection between the Government and employees’ credit unions or other organizations established and operated for the benefit of employees. No activity incidental to the handling of funds or control of the fiscal affairs of such organization will be conducted in the fiscal activity. Furthermore, no fiscal employee will participate in such activity during official office hours. However, fiscal employees may maintain membership in such organizations or participate actively during non-duty hours, including holding an official capacity in the organization.

010504 DESIGNATING CERTIFIERS.

A. The FMS Form 2958, Delegation of Authority (DOA), names individuals authorized to exercise delegation and/or designation authority for agency Certifying Officers, Electronic Certification System (ECS) Security Administration, ECS Data Entry Operations, Designated Agents, Check Custodians, Encryption Officers, and other designations. The DOA is used to notify Treasury that the delegation (transfer of) authority to make designations of disbursing related authority to FMS. The right to further delegate (re-delegate) such authority may also be included in such delegations. Refer to Appendix B, for further information on the Head of Agency (HOA) designation used in relation to the DOA.

1. The A/CFO is responsible for delegating to the Director of a VA facility, station, or other office as designated or other appropriate personnel, the authorization to appoint Certifying Officers and Disbursing Officers at VA facilities, stations or other organizations. CCDM Service processes all FMS Form 2958 DOA actions for the National Cemetery Administration and VACO. VHA (10A3) processes all of the VHA VACO and VA medical centers’ Form 2958 DOA actions. VBA (241C) processes all of the VBA VACO and VA regional offices’ Form 2958 DOA actions.

2. The Director of a VA facility, station or other office as designated or other authorizing official is responsible for appointing Certifying Officers, except those employees certifying vouchers covering expenditures and withdrawals from restricted accounts of Personal Funds of Patients. Certifying Officers should be finance activity or other fiscal employees.

B. Certifying Officers must be designated that authority by using the FMS Form 210. The Certifying Officers are individuals to whom authority to approve disbursal of agency funds has been delegated, by a properly authorized designating official. The designating official must have a valid FMS Form 2958 on file with FMS, providing authority to designate Certifying Officers for the agency. Refer to Appendix B, for further information on the Designation of Certifying Officers.
C. Certifying Officials have been charged with the “approving payment” responsibility for certifying invoices for payments and ensuring these payments are proper and accurate. Certifying Officials are not designated that authority by using the FMS Form 210.

010505 REPORTING SHORTAGES OF FUNDS.

A. Directors of a VA facility, station or other office, are designated as settlement officers for claims arising from a shortage of funds valued at $199.99 or less, due to the action of an employee at his/her station, unless the loss involves the Director.

1. VA’s authority to offset is enforceable after the employee has been allowed due process. Refer to Volume XII, Debt Management, for VA’s financial policies and procedures relating to debt collection actions.

2. Refer to Volume VIII, Chapter 3, Agent Cashier Accountability Policy, for shortages involving Agent Cashier funds and Volume VIII, Chapter 4, Personal Funds of Patients (PFOP) for additional information.

B. The A/CFO or other office CFO under whose jurisdiction a director serves, is the designated settlement officer for all claims arising from any loss involving a director.

C. Refer to Volume VIII, Chapter 3, Agent Cashier Accountability Policy, for shortages of agent cashier funds greater than $199.99 and Volume VIII, Chapter 4, Personal Funds of Patients (PFOP), for additional information.

010506 REPORTING FISCAL IRREGULARITIES.

A. The director of the facility or station will report all irregularities affecting the accounts of accountable officers or employees to the A/CFO or other office CFO for review and further action. The station will retain a copy of the report of irregularities with the responsible officer's accounts for use by the Government Accountability Office (GAO) in any audit of the accounts.

Examples of reportable irregularities may include:

- shortages due to physical loss of public or patient funds;
- illegal activities resulting from fraud or forgery;
- alteration of vouchers and other improper practices;
- improper accounting for receipts, disbursements or cash advances; or
- any other irregularity which involves accountability to the United States.

B. Refer to the Fiscal Policy Hierarchy in Appendix A for the proper chain of command to follow in reporting fiscal irregularities.

010507 RETAINING SUPPORTING DOCUMENTS.
A. In accordance with 44 U.S.C. Chapter 31, *Records Management by Federal Agencies*, the head of each Federal agency will make and preserve records (e.g., manually or electronically) containing adequate and proper documentation of the organization, functions, policies, decisions, procedures and essential transactions of the agency. These records are designed to furnish the information necessary to protect the legal and financial rights of the Government and of persons directly affected by the agency’s activities.

B. The Chief of the Finance Activity or other designated fiscal official will retain supporting financial documentation, as required by VA’s Records Management Service, which serves as the principal means of providing a structured review of all records management programs and operations within VA. Refer to VA’s Records Management Service’s Web site at http://www.rms.oit.va.gov/Records.asp for additional guidance on current VA records policies and procedures. This Web site provides all current records schedules, laws, statutes and VA policy and procedures relating to records management.

C. The record schedules provide guidance on the management of records and other types of accumulated documentary materials to assist senior agency officials, program managers, records officers and information resource managers in creating and maintaining accurate and complete records of VA functions and activities and in ensuring the authorized, timely and appropriate disposition of documentary materials that are no longer needed to conduct business.

**0106 DEFINITIONS**

010601 Certifying Officer. An individual who is personally accountable and individually responsible for verifying that the Federal government payments under his or her jurisdiction are legal, proper, and correct. If any payment certified by the Certifying Officer is found to be illegal, improper, or incorrect, that individual may be held individually responsible for reimbursing the Federal government for the amount of that payment.

010602 Certifying Official. An individual who has been charged with the “approving payment” responsibility for certifying invoices for payments and ensuring these payments are proper and accurate. If any payment certified by the Certifying Official is found to be illegal, improper, or incorrect, that individual may be held individually responsible for reimbursing the Federal government for the amount of that payment. The Certifying Official does not require a filing of FMS Form 210. The Certifying Official shall be appointed in writing (e.g., job description, email, memo, etc.) by whomever has the authority to do so.

010603 Disbursing Officers. Treasury Disbursing Officers (FMS Form 210 designation on file) and VA Agent Cashiers (for further information, see Volume VIII, Chapter 3,
Agent Cashier Accountability Policy) who have been designated disbursing authority by the Chief Disbursing Officer, whose principal functions consist of the disbursement, collection and reporting of public funds. VA will designate certain employees to become disbursing officials, as authorized in 31 U.S.C. 3321 and 3325, to expend public money.

010604 Internal Control. An accounting procedure or system designed to promote efficiency, assure the implementation of a policy, or safeguard assets to avoid fraud and error.

010605 Records Management. The planning, controlling, directing, organizing, training, promoting, and other managerial activities involved with respect to records creation, maintenance and use, and records disposition, in order to achieve adequate and proper documentation of the policies and transactions of the Federal government and effective and economical management of agency operations.

010606 Separation of Duties. Separation of duties is one of the key concepts of internal control and implements an appropriate level of checks and balances upon the activities of individuals. One of the primary objectives of this control procedure is the prevention of fraud and errors. This objective is achieved by disseminating the tasks and associated privileges for a specific business process among multiple users.

010607 Treasury Regional Financial Center (RFC). The RFC processes and disburses payments, including Veterans' benefits, Federal salary, vendor payments, tax refunds and other miscellaneous payments.

0107 RESCISSIONS

010701 VA Directive 4000, Administrative Fiscal Policy
010702 VA Handbook 4000, Administrative Fiscal Procedures
010703 Volume VIII, Chapter 1 Administrative Fiscal Policies and Procedures, dated September 2010

0108 QUESTIONS

Questions concerning these financial policies and procedures should be directed as follows:

VHA VHA CFO Accounting Policy (10A3A) (Outlook)
VBA VAVBAWAS/CO/FINREP (Outlook)
All Others OFP Accounting Policy (Outlook)
## 0109 REVISIONS

<table>
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<tr>
<th>Section</th>
<th>Revision</th>
<th>Office</th>
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<tr>
<td>Overall</td>
<td>Updated the terms and usage of Certifying Officer and Certifying Official throughout policy, for consistency</td>
<td>APPS</td>
<td>October 2013</td>
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<td>0101 Overview</td>
<td>Changed function from Designating Certifying Officials to Designating Certifying Officers; added the Designating Disbursing Officers (i.e., Agent Cashier) function</td>
<td>APPS</td>
<td>October 2013</td>
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<td>010202 Contacting Treasury</td>
<td>Revised end of sentence to include &quot;at the Financial Services Center (FSC) in Austin, TX&quot;</td>
<td>APPS</td>
<td>October 2013</td>
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<tr>
<td>010204 Designating Certifiers</td>
<td>Re-wrote Designating Certifying Officers section as “Designating Certifiers.” This section now includes the following designated employees: Certifying Officers, Disbursing Officers, and Certifying Officials</td>
<td>APPS</td>
<td>October 2013</td>
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<tr>
<td>010205 Reporting Shortages of Funds (A) &amp; (C)</td>
<td>Changed dollar amounts “$200 or less” to “$199.99 or less” because the FSC Director has authority for amounts between $199 and $3,000 for agent cashier advances; changed from “greater than $200” to “greater than $199.99” – addressing agent cashier funds</td>
<td>APPS</td>
<td>October 2013</td>
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<td>010207 Retaining Supporting Documents</td>
<td>Revised to include two sentences instead of one run-on sentence; added the type of schedules maintained ‘manually or electronically’</td>
<td>APPS</td>
<td>October 2013</td>
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<tr>
<td>0103 Authority and References</td>
<td>Added 010302 reference and link for 31 U.S.C. 3321, Disbursing Authority, in the Executive Branch; deleted two references not mentioned in the policy</td>
<td>APPS</td>
<td>October 2013</td>
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<td>0104 Roles and Responsibilities</td>
<td>Revised 010402 to include reference to (Administration CFOs, other office CFOs); added sentence to refer readers to Vol VIII CH 1A and 0104 Roles and Responsibilities for additional information on the roles of the Certifying Officer and Certifying Official</td>
<td>APPS</td>
<td>October 2013</td>
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<td>0105 Procedures</td>
<td>Revised entire section and policy for the roles of Cash, Cost, and Debt Management (CCDM) Services and inquiries to this office – submitted “through each Administration and staff office to the Cash, Cost, Debt Management Services”</td>
<td>APPS</td>
<td>October 2013</td>
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<td>010504 Designating Certifiers</td>
<td>Re-wrote Designating Certifying Officers section as “Designating Certifiers” – and included reference to Certifying Officers and</td>
<td>APPS</td>
<td>October 2013</td>
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<td>October 2013</td>
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<td>010507</td>
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<td>0106</td>
<td>Added definitions for (010601) Certifying Officer; (010602) Certifying Official; (010603) Disbursing Officers</td>
<td>APPS</td>
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<td>0107</td>
<td>Added Rescission for current policy Vol VIII Ch 1A</td>
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<td>0109</td>
<td>Added Revisions Table</td>
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<td>Appendix A</td>
<td>Added “staff offices” to first paragraph and updated chart to include “staff offices”; kept reference in policy “Financial Management Advisory Council (FMAC)”</td>
<td>APPS</td>
<td>October 2013</td>
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<td>Appendix B (new)</td>
<td>Added new appendix to provide detailed procedures on Treasury Roles for Delegation of Authority and Designation of Authority for Certifying Officers and Disbursing Officers</td>
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<td>October 2013</td>
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APPENDIX A: FISCAL POLICY HIERARCHY

VA fiscal policy is developed and disseminated by the Office of Financial Policy, Cash, Cost, and Debt Management Services. The Administration CFOs and other office CFOs and staff offices will put into practice specific procedures for meeting financial policy requirements. As illustrated below, inquiries regarding implementation of VA administrative fiscal policy should be submitted through each Administration and staff office to the Cash, Cost, and Debt Management Services, as follows.

*The Financial Management Advisory Council (FMAC) serves as the financial policy advisor to the VHA CFO, assisting and working with designated staff offices and VHA field fiscal offices in the development and evaluation of financial policies and other financial management initiatives.
APPENDIX B: TREASURY ROLES FOR DELEGATION OF AUTHORITY (DOA) AND DESIGNATION OF AUTHORITY FOR CERTIFYING OFFICERS/DISBURSING OFFICERS (FMS FORM 210 DESIGNATION ON FILE)

Delegation of Authority (DOA) applies to individuals who have the authority to designate individuals and/or re-delegate authority:

This designation is interpreted to mean the head of an Executive Agency, as appointed by the President; that is, Secretaries of Departments, Administrators of Administrations and Commissioners of Commissions should:

- At the discretion of the Treasury Chief Disbursing Officer (CDO), Head of Agency (HOA) delegations may be accepted from lesser authorities in an agency, such as Bureau Heads and agency and/or bureau Chief Financial Officers.
- HOA’s delegations are valid for a period of two (2) years from the effective date, unless revoked earlier.
- Two months prior to the expiration of an HOA’s delegation, FMS will notify the HOA of the pending expiration of the delegation, by mailing a ‘Letter of Notification of Pre-Expiration’ to the address listed in Section VI of the FMS Form 2958 or 2958A documenting the delegation.
- Delegations may be renewed by submitting an FMS Form 2958 or 2958A as appropriate. The FMS Form 2958 or 2958A must be a new, original. Photocopies of a previously submitted FMS Form 2958 or 2958A, with the Re-Delegation block checked, are not acceptable.
- Delegations not renewed by their expiration date will become void as of that date and no further designations/delegations will be accepted from the individual.
- Once an HOA’s delegation expires, a new delegation must be submitted to reinstate the HOA’s authority for that individual.
- When an HOA’s delegation expires or is revoked, this action has no effect on the delegations and/or designations that were made by the individual while the delegation was valid. For example, were a properly-designated HOA to sign an FMS 210 Certifying Officer (CO) designation on April 4, 1997, and subsequently leave the agency (and cease to be HOA) on April 6, 1997, the CO designation would remain valid for the normal two year effective period.)
- Actions regarding the status of a delegation or designating official have no impact on actions (FMS 2958s, 2958As, and FMS 210 series forms) that were previously signed by the official, while the official’s authority was in effect.
- When an individual for whom a HOA delegation is on file with FMS departs the HOA assignment, or otherwise becomes ineligible (reassignment, retirement, death, etc.) to act as HOA for funds disbursement purposes, the succeeding HOA will forward an FMS Form 2958 or 2958A revoking the the departing/ineligible designee’s HOA delegation to FMS. Alternatively, the departing HOA may sign the revocation.
- Revocations will be effective on the date requested by the agency or the date received and processed by FMS.
• A separate FMS Form 2958 or 2958A must be completed for the new HOA.
• When using the FMS Form 2958 or 2958A to document a revocation, Sections I, II, IV, V, and VI must be completed by the submitting agency and organization.

Designation of Authority for COs/Disbursing Officers include the following:

A. COs designation include the following:

• COs, MAY NOT designate themselves as COs.
• When it is necessary for an individual to be designated as a CO, the designation must be made by an official one level, or more, higher in the designation chain.
• Use FMS Form 210 to designate agency CO. Sections I, II, III, IV, V, VI and VII must be completed by the submitting agency.
• A CO designated with Electronic Certification System (ECS) authority will be issued an ECS User ID, token (smartcard) and personal identification number (PIN) for use with the ECS.
• The receiving CO must forward receipts for token and PIN to FMS, using FMS Form 210RC.
• THE ECS User ID WILL NOT be activated until the receipt is received and validated.
• At the time of designation, the agency should advise the CO of his or her legal responsibilities to certify vouchers according to 31 U.S.C. 3521, as amended.
• COs authorized to certify for the Treasury ECS MAY NOT also be designated as ECS Security Administrators or ECS Data Entry Operators for the same agency location.
• COs authorized as FedSelect Authorized Issuing Officers MAY NOT also be designated as FedSelect Check Custodians, for the same ALC(s).
• Vouchers-schedules will not be accepted from a newly-designated CO until the effective date shown on the FMS Form 210 of the CO.

B. Disbursing Officers designation includes the following:

• Disbursing Officers may accept for payment only those voucher-schedules that contain the same organizational designation, ALC on the CO’s FMS Form 210. For voucher-schedules submitted via Treasury’s ECS, Disbursing Officers may accept for payment only those voucher-schedules containing the same organizational designation, agency location code, and the valid electronic signatures of the CO and valid ECS Security Administrator.
• Designations for COs are valid for a period of two (2) years from the effective date, unless revoked earlier.
• Two months prior to the expiration of the designation, FMS will notify the designating official of the pending expiration by mail.
• When an individual for whom a designation is on file with FMS departs, or otherwise becomes ineligible to act, the responsible designating official will forward an FMS
Form 210, revoking the designation of the departing/ineligible designee, to FMS Treasury.

- Revocations will be effective on the the effective date requested by the agency or the date received and processed by FMS Treasury, whichever is later.
- In instances where vouchers are to be certified to disbursing officers other than Treasury disbursing officers, namely assistant disbursing officers or U.S. Disbursing Officers, FMS Form 210, with certifications and notice required as above, must be furnished as follows:
  a. to the Assistant Disbursing Officer for payment; or
  b. to FMS when the vouchers will be certified to U.S. Disbursing Officers.

Additionally, the following roles that require a specific type of FMS Form 210 include:

- COs are individuals to whom authority to approve disbursal of agency funds has been delegated, by a properly authorized designating official. The designating official must have a valid FMS Form 2958 on file with Treasury’s FMS. VA COs must be designated using the FMS Form 210.
- ECS must have an FMS Form 210RS signed by an approving officer.
- Data Entry Operators (DEOs) are individuals to whom authority to create and modify ECS payment requests, and transmit certified payment requests to Treasury Regional Financial Centers, has been delegated, by a properly authorized designating official. The designating official must have an FMS Form 2958 on file with FMS. The FMS Form 210DEO to designate ECS Data Entry Operators.
- Designated Agents to Receive and Deliver Checks are individuals to whom authority is delegated to receive and deliver checks drawn on agency funds. Use FMS Form 210D to designate these individuals.
- Standard Form 1195 is used to designate Designated Agent(s), by Position Title, to receive and deliver checks. Section I must be completed by the submitting agency.
- Designation of Check Custodian for Blank Treasury Check Stock is a function of the FedSelect check system. FedSelect is a system which allows participating agencies to produce check-type draft payments locally, using an FMS computing system and associated on-line agency computer equipment with blank check stock furnished through though Treasury. Use FMS Form 210C to designate Check Custodian(s), for blank Treasury check stock.
- Designation of Encryption Telecommunications Systems – Treasury regulations require that telecommunications links used to transmit payment request data files be encrypted. The use of encryption devices entails generating, distributing, loading, and protecting encryption keys (secret data strings used to encrypt data). Agencies intending to connect to the FMS Wide Area Network, or use other telecommunication facilities to transmit payment request files to Treasury Regional Financial Centers, must designate Encryption Officers to FMS. Use FMS Form 210E to designate Encryption Officers.
- FMS Form 219ECS is a multi- use form that serves a number of purposes. The 210 ECS may be used as follows:
a. In conjunction with FMS Form 210, 210DEO, or 210S to request issuance of ECS ID, token and PIN for a CO being designated with ECS certification Authority, ECD ID (ECS ID, token and PIN for an ECS Data Entry Operator being newly-designated, or ID token and PIN for an ECS Security Administrator being newly-designated).

b. In conjunction with FMS Form 210, 210DEO, or 210S, to notify FMS of any changes regarding ECS COs, Data Entry Operators or Security Administrators, who have already been designated (such as addition or deletion of authorized ALCs, CO or SA type changes, addition or deletion of authorized disbursing offices, name changes, etc.)

c. All new CO designations submitted to FMS on FMS Form 210, must be accompanied by an FMS Form 210ECS, with Section I completed, whenever the designation includes authority to certify payment schedules using the Treasury (ECS). All new ECS Security Officer designations submitted to FMS on FMS Form 210DEO and 210S, must be accompanied by an FMS Form 210ECS.