

Glossary & Resource Guide for Certifying Officer Training

Glossary

Accountability

Being accountable means being responsible for knowing and accounting for the funds that have been placed under your control. Accounting for these funds means that you know and can show how much of those funds have been disbursed and how much remains, and that you can support every disbursement of those funds with documentation establishing the legality, propriety and correctness of each disbursement.

Accountable Officer

An Accountable Officer is a U.S. Government official or employee who, on behalf of the United States, receives and maintains public funds, certifies vouchers, or maintains or draws checks on accounts of the United States, including those in depository banks designated by the Secretary of the Treasury. Types of Accountable Officers include Certifying Officers, Disbursing Officers, Cashiers, Custodians, and Collecting Officers.

Approving Official

This role includes the head of the Federal Entity, who provides assurance that internal controls are designed and operating effectively over the payments being certified; the Contracting Officer who develops valid legal contracts; and the Contracting Officer Representative (COR), who validates the invoices that are provided to the DPP for processing.

Certifying Officer

A Certifying Officer is designated by the head of a federal entity in compliance with the requirements outlined in the Treasury Financial Manual (TFM). Certifying Officers are necessary to the payment process in that they must certify all payments prior to their being sent to the Treasury to be disbursed. Note that some entities may have their own authority to disburse funds, i.e. non-Treasury entities. These entities adhere to applicable laws and regulations to certifying payments. All Certifying Officers bear pecuniary liability.

Comptroller General

The Comptroller General of the United States is the Director of the Government Accountability Office (GAO). The GAO is an independent, nonpartisan agency that works for Congress. Often called the “congressional watchdog,” GAO investigates how the federal government spends taxpayer dollars.

Designated Payment Processor (DPP)

DPPs are responsible for providing the Certifying Officer with the supporting documents and files needed to certify the payment of the applicable Federal Entity to the Department of the

Treasury. The role includes SPS Data Entry Operators (DEOs) and individuals responsible for providing data, invoices, schedules of invoices, bulk files, and other supporting documentation to Certifying Officers. DPPs often perform reviews of accounting data and documents prior to providing it to the Certifying Officer. DPP titles vary based on the way their Federal Entities certify payments. These titles include, but are not limited to, Financial Management Analysts, Accountants, Systems Accountants, and Accounting Technicians.

DPPs differ from Certifying Officers; while they may enter payment data and documents utilized for the payment process into the various systems, they do not have the authority to certify these payments. DPPs must have a strong applicable knowledge of the best business practices for the various payments they are required to create and modify. In some cases, DPPs are expected to have a comprehensive knowledge of analytical tools as well as information systems to review the appropriateness of a payment.

Disbursing Officer

This role is an employee of the Federal Government, a Treasury Disbursing Officer (TDO) or non-Treasury Disbursing Officer (NTDO), authorized to perform financial transactions (deposit collections, disburse checks, and transfer funds between agencies). NTDOs located overseas, also referred to as USDOs, are authorized to disburse funds in both U.S. dollars and in foreign currency.

Federal Shared Service Provider (FSSP) Certifying Officer

FSSP Certifying Officers certify payments on behalf of customer agencies. Depending on the roles and responsibilities specified in the interagency agreement for accounts payable and other payment services, the FSSP may serve as the entity's Certifying Officer. Typically, the entity is responsible for reviewing, certifying, and validating requests for payments. A given payment that is approved by more than one Certifying Official is known as "successive certification."

Interagency Agreement (IAA)

An IAA is used to document reimbursable agreements; when one Federal agency pays another Federal agency. OMB, the Office of Federal Financial Management and the Department of the Treasury (DOT), Federal Management Service have worked together to develop a standard Interagency Agreement (IAA) form. It is composed of two parts. The General Terms and Conditions Section is the partnership document of the recommended standard IAA that sets the relationship between the parties, and is similar in substance to a MOU or MOA. The Order Section contains specific information about the product(s)/service(s) being purchased based on a bona fide need, the buyer's funding information, advance accounting methodology, shipping information, and points of contact for the buyer and seller.

Memorandum of Understanding/Memorandum of Agreement (MOU/MOA)

Typically, a MOU or a MOA may be used whenever there is agreement to exchange information or coordinate programs. Each party is responsible for contributing its own efforts and resources (sometimes characterized as "in-kind-contributions") and neither party exchanges funds, personnel, property, services, or any kind of financial commitment or obligation. A MOU is the more formal of the two and is used to discuss an agreement in a broad spectrum outlining the overall goal so it is clear, while a MOA identifies and appoints

responsibility to the certain parties involved in a detailed manner to alleviate any ambiguity of who is to do what.

The Office of Management and Budget (OMB)

The core mission of OMB is to serve the President of the United States in implementing his vision across the Executive Branch. OMB is the largest component of the Executive Office of the President. It reports directly to the President and helps a wide range of executive departments and agencies across the Federal Government to implement the commitments and priorities of the President.

Pecuniary Liability

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 that 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.

Service Level Agreement (SLA)

The SLA defines the performance measures the provider agrees to provide. Service levels are derived from Customer/Partner Agency requirements and need to match the service provider's capabilities. The SLA is part of an overall service management approach and serves as a consistent interface to the business for all service and performance related issues. The SLA is typically incorporated by reference in the IAA. This helps to ensure that the service levels defined are part of the business arrangement between the shared service provider and customers.

SPS Data Entry Officer (DEO)

Certifying Officers depend upon Designated Payment Processors (DPPs) to review available supporting documentation and create the payment schedule for the CO to certify. Secure Payment System (SPS) Data Entry Operators (DEOs) are an example of DPPs. SPS DEO responsibilities include, but are not limited to, the following:

- Collection and confirmation of data elements related to payments including ensuring collection and confirmation of data elements related to payments including ensuring the data entered into SPS matches the supporting documentation.
- Preparation of SPS bulk data file and troubleshooting import errors found in the pre-edit file.
- Importing data into SPS and troubleshooting of data importation errors.
- Matching supporting documentation with transactions to be entered into SPS.
- Resolving discrepancies found between SPS and the entity's financial management tools/systems.
- Coordinating with vendors, CORs, or other individuals to resolve discrepancies with payments to be processed.
- Communicating effectively and timely with the Certifying Officer.

Successive Certification

If a payment is approved by more than one Certifying Official residing in both a FSSP and a customer agency, the certification process is known as “successive certification”. In such cases, pecuniary liability may attach to customer agency staff.

Acronyms

ALC	Agency Location Code
ASAP	Automated Standard Application for Payments
BETC	Business Event Type Code (BETC)
CARS	Central Accounting and Reporting System
FSSP	Federal Shared Service Provider
DOJ-OLC	Department of Justice - Office of Legal Counsel
PAM	Payment Automation Manager
SAM	Shared Accounting Module
SPS	Secure Payment System
TAS	Treasury Account Symbol
TOP	Treasury Offset Program
U.S.C.	United States Code

Resources

31 U.S.C. Subtitle III – Financial Management, Chapters 33 (Depositing, Keeping, and Paying Money) and 35 (Accounting and Collection) outline laws relevant to the Certifying Officer role.

<http://www.law.cornell.edu/uscode/text/31/subtitle-III>

Secure Payment System (SPS) Training

<http://www.fiscal.treasury.gov/training/>

The Accountability of Tax Dollars Act of 2002 (P.L. 107-289)

<http://www.gpo.gov/fdsys/pkg/PLAW-107publ289/pdf/PLAW-107publ289.pdf>

The Chief Financial Officers Act of 1990 (P.L. 101-576)

<http://www.gpo.gov/fdsys/pkg/STATUTE-104/pdf/STATUTE-104-Pg2838.pdf>

The Federal Managers Financial Integrity Act of 1982 (P.L. 97-255)

<http://portal.hud.gov/hudportal/documents/huddoc?id=18401x02CFOH.pdf>

The Federal Funding Accountability and Transparency Act (P.L. 109-282)

<http://www.gpo.gov/fdsys/pkg/PLAW-109publ282/pdf/PLAW-109publ282.pdf>

The Improper Payments Elimination and Recovery Act (P.L. 111-204)

<http://www.gpo.gov/fdsys/pkg/BILLS-111s1508enr/pdf/BILLS-111s1508enr.pdf>

The Improper Payments Elimination and Recovery Improvement Act of 2012 (P.L. 112-248)

<http://www.gpo.gov/fdsys/pkg/PLAW-112publ248/pdf/PLAW-112publ248.pdf>

The Federal Acquisition Regulation

<http://www.acquisition.gov/far/>

The Green Book. GAO's Standards for Internal Control in the Federal Government

<http://www.gao.gov/greenbook/overview>

OMB Memorandum M-13-08 Improving Financial Systems Through Shared Services

<http://www.whitehouse.gov/sites/default/files/omb/memoranda/2013/m-13-08.pdf>

OMB Circular A-123 Management's Responsibility for Internal Control

http://www.whitehouse.gov/sites/default/files/omb/assets/omb/circulars/a123/a123_rev.pdf

The Chief Financial Officers Act: A Mandate for Federal Financial Management Reform

<http://www.gao.gov/special.pubs/af12194.pdf>

Comptroller General's Authority to Relieve Disbursing and Certifying Officials from liability
(15 Op. O.L.C. 80)

http://www.justice.gov/sites/default/files/olc/opinions/1991/08/31/op-olc-v015-p0080_0.pdf