

4 FAM 330 DISBURSING AND REPORTING

4 FAM 331 GENERAL

4 FAM 331.1 Scope and Applicability

(TL:FIN-351; 4-30-95)

a. These regulations prescribe the policies, authorities, responsibilities and requirements of those employees designated and authorized to disburse and collect funds and appropriations of the United States Government. In addition to these regulations, those employees so designated and supervisory personnel must adhere to the Department's policies related to Cash Management (See 4 FAM 310), Collections (see 4 FAM 320), United States Treasury Checks (see 4 FAM 340), United States Government Depositories (See 4 FAM 350), Accommodation Exchange (See 4 FAM 360), and Cashier Operations (See 4 FAM 390).

b. Detail procedures and forms to carry out these policies are the responsibility of the Managing Director, International Financial Services (FMP/F/IFS) and, where necessary, are published in the Financial Management System (FMS) Service Post User Manual (SPUM) and Disbursing User Manual (DUM).

4 FAM 331.2 Authorities

(TL:FIN-351; 4-30-95)

a. A United States Disbursing Officer (USDO) is an accountable officer, as defined in FAH04 03H-0331.1a who derives the authority to disburse by direct delegation from the Chief Disbursing Officer (CDO) of the Department of the Treasury. This authority is provided by and subject to: 31 U.S.C. 3321(b); 31U.S.C. 3322, 31 U.S.C.; 1 TFM 2-3100; 1 TFM 4-1000; 1 TFM 4-2000; and Title 7, Policy and Procedures Manual, General Accounting Office, Chapter 6, Disbursements, Chapter 7, Concepts of Federal Accountability and Responsibilities of Accountable Officers, and Chapter 8, Settlement of Accounts and Relief of Accountable Officers.

b. A USDO (or assistant USDO) is the only person authorized to make direct disbursements from Government funds. A USDO is authorized to make disbursements for any item for which the USDO has a properly certified voucher.

c. A cashier or subcashier can make direct disbursements only as authorized in their official designation (See 4 FAH-3 H-393.2). A cashier or subcashier is authorized to make disbursements from an operating cash advance which the cashier received from the USDO. Subcashiers receive an operating cash advance from the Class B cashier. A domestic cashier or subcashier is authorized to make payments by the Managing Director, Domestic Financial Services (FMP/F/DFS) from an operating cash advance received from the Department.

4 FAM 332 THROUGH 339 UNASSIGNED