



United States Department of the Interior

OFFICE OF THE SECRETARY
WASHINGTON, D.C. 20240

February 4, 1985

FINANCIAL ADMINISTRATION MEMORANDUM NO. 85-10 (II.A.)

To: Bureau Finance Officers
Chief, Division of Fiscal Services

From: Chief, Division of Financial Administration
Office of Financial Management

Subject: Statistical Sampling Procedures in the Examination of
Disbursement Vouchers

Attached for information is Transmittal Sheet No. 7-41 from the Comptroller General, which transmits pages 7-53 and 7-54 (Revised), Title 7, GAO Manual for Guidance of Federal Agencies. The purpose of this revision is to: (1) increase the authorized limit of vouchers subject to statistical sampling from \$750.00 to \$1,000.00; and (2) allow agencies to exclude passenger transportation costs paid through the travel credit card program in determining whether travel vouchers exceed the \$1,000.00 limitation.

Any use of statistical sampling procedures for vouchers within the maximum \$1,000.00 limit must be based on a cost-benefit analysis that demonstrates the economies that will result from the monetary limit selected. (See Chapter 5 of Title 3, GAO Manual for Guidance of Federal Agencies.) Those bureaus electing to revise the monetary limit of vouchers to be statistically sampled, or those bureaus electing to use statistical sampling procedures for the first time, are requested to furnish a copy of the required cost benefit analysis to this office for approval.

Please contact Bob Cavanaugh of this office on 343-5223 if there are any questions regarding this matter.

Lee Hiller
Lee Hiller

Attachment

Prior Financial Administration
Memorandum on this Subject:
No. 84-139 (II.A.), September 26, 1984
Active

19.2 RESPONSIBILITIES OF CERTIFYING OFFICERS

Section 3528(a) of title 31 of the United States Code provides that:

"A certifying official certifying a voucher is responsible for--

- (1) information stated in the certificate, voucher, and supporting records;
- (2) the computation of a certified voucher under this section and section 3325 of this title;
- (3) the legality of a proposed payment under the appropriation or fund involved; and
- (4) repaying a payment--
 - (A) illegal, improper, or incorrect because of an inaccurate or misleading certificate;
 - (B) prohibited by law; or
 - (C) that does not represent a legal obligation under the appropriation or fund involved."

Disbursing officers disbursing for agencies which are not subject to the provisions of 31 U.S.C. 3528 shall perform both disbursing and certifying functions and shall be responsible for the legality of disbursements, for the correctness of computations, and for the facts stated on the vouchers.

The responsibilities of a certifying officer are discussed in more detail in title 3 of this manual.

19.3 SPECIAL CERTIFICATIONS

Special certifications shall be made when required by law. It shall be incumbent upon each agency head and each authorized certifying officer to be aware of applicable statutory and regulatory requirements and to comply with them. Some of the special certifications that have governmentwide application are discussed in section 21 of this title.

19.4 STATISTICAL SAMPLING PROCEDURES

Section 3521 of title 31, U.S.C., provides that, in the interest of economy in agency disbursement operations, an agency head may prescribe the use of adequate and effective statistical sampling procedures in the examination and approval of disbursement vouchers not exceeding amounts established by the Comptroller General. Statistical sampling is currently authorized *for vouchers not in excess of \$1,000. In determining whether *travel vouchers exceed the limitation, agencies may exclude any *passenger transportation costs paid through the travel credit

*card program; such costs are subject to audit by the General Services Administration's transportation rate auditors.
Statistical sampling procedures adopted by the agencies must conform to the principles, standards, and related requirements contained in title 3 of this manual.

19.5 RIGHT TO ADVANCE DECISION

A certifying officer has the right to apply for and obtain a decision by the Comptroller General on any question of law involved in a payment on any voucher presented for certification (31 U.S.C. 3529). A request for such a decision must be accompanied by a copy of the voucher and of each supporting document involved.

In lieu of requesting a decision by the Comptroller General for items of \$25 or less, certifying officers as well as disbursing officers may rely upon written advice from an agency official designated by the head of each department or agency. If payment is advised, a copy of the document containing such advice should be attached to the voucher, and the propriety of any such payment will be considered conclusive on the General Accounting Office in its settlement of the accounts involved. (See subsection 17.9.)

SECTION 20--CONTROL OVER DISBURSEMENTS

20.1 OBJECTIVES

The principal objectives of control over disbursements are to ensure that all disbursements are legal, proper, and correct and that all disbursements are recorded accurately and reported promptly and efficiently.

Each agency's system of internal control over, and related procedures for, disbursements should be based on the operating needs of that particular agency and should be in conformity with the related principles and standards for internal management control prescribed in title 2 of this manual and with the regulations of the Department of the Treasury.

20.2 PREAUDIT OF VOUCHERS

Effective control over disbursements requires the preaudit and approval of vouchers before they are certified for payment. However, bills rendered by one government agency

GAO MANUAL FOR GUIDANCE OF FEDERAL AGENCIES
Title 7--Fiscal Procedures

TRANSMITTAL SHEET NO. 7-41

January 18, 1985

Effective date: Immediately

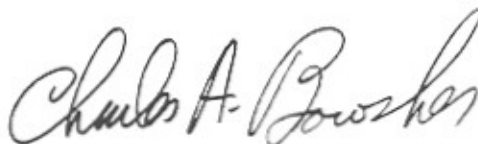
Material transmitted: Page 7-53 and 7-54 (Revised)

Purpose: To revise subsection 19.4, Statistical Sampling Procedures, to: (1) increase the authorized limit of vouchers subject to statistical sampling to \$1,000; and (2) allow agencies to exclude passenger transportation costs paid through the travel credit card program in determining whether travel vouchers exceed the limitation. Such excluded costs are subject to audit by the General Services Administration's transportation rate auditors. The changed provisions are identified by asterisks. Corresponding changes are being made to title 3 of this manual, which will be reissued in its entirety.

Filing Instructions

Remove And Destroy: Pages 7-53 and 7-54

Insert: Pages 7-53 and 7-54 (Revised)



Comptroller General
of the United States

PLEASE RETAIN THIS TRANSMITTAL SHEET. IT IS PART OF THE DOCUMENT.