

CHAPTER 8. PAYROLL RELATED DISBURSEMENTS

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CHAPTER 8. PAYROLL RELATED DISBURSEMENTS8.1 POLICY.

- 8.1.1 Below are the standards for payroll-related disbursements. National Aeronautics and Space Administration (NASA) Human Resources and the NASA Chief Financial Officer (CFO) and the Deputy Chief Financial Officer (DCFO) must assure that the Department of Interior (DOI) payroll processing results in pay administration consistent with these standards.
- A. Disbursements must be properly authorized, adequately documented, accurately computed, and promptly paid.
 - B. The Standard Form (SF) 1166, Voucher and Schedule of Payments, must be prepared on the basis of computed pay and deductions for employees. Electronic media containing payee names, check mailing addresses and individual check amounts provide the detail supporting the schedule. Detailed instructions for the preparation of the SF1166 are prescribed in the Treasury Financial Manual. The SF1166 lists disbursements as follows:
 - 1. Net pay to employees by means of electronic fund transfer to the employee's financial organization or, where a waiver has been requested, by individual check.
 - 2. Allotments to financial institutions via Electronic Funds Transfer (EFT).
 - 3. Disbursements to State and local taxing authorities to pay State, including the District of Columbia, and local income taxes withheld.
 - 4. Transferring deductions for Civil Service Retirement System/Federal Employee Retirement System retirement, life insurance and accidental death and dismemberments insurance, and health benefits, along with related NASA contributions, to the Office of Personnel Management. This includes the annuity offset from the pay of reemployed annuitants; however, it does not apply to retirees reemployed under the provisions of 5 U.S.C. § 5532(g) (1) as amended by the Federal Employees Pay Comparability Act (FEPCA) of 1990.
 - 5. Transferring Federal income tax deductions, along with NASA and employee Federal Insurance Contributions Act (FICA) and Medicare contributions, to the Internal Revenue Service.
 - 6. Transferring Federal Employee Retirement System Thrift Savings Plan deductions for employee's contributions and loan repayments and employer's contributions to the Federal Retirement Thrift Investment Board.

8.2 CERTIFICATION AND TRANSMISSION.

- 8.2.1 The SF 1166 and electronic media for the creation of EFT payments or checks should be verified prior to certification. Verification must be performed to provide a cross-check for accuracy and to reduce the possibility of unauthorized, fraudulent, and other irregular acts.
- 8.2.2 The payroll voucher must be certified according to Treasury requirements and transmitted to the Treasury Regional Disbursing Office, by an authorized certifying officer who does not compute the individual amounts payable or maintain the payroll records.
- 8.2.3 The authorized certifying officer will make an examination of the facts underlying the vouchers as is necessary to assure the correctness and validity of the payments. NASA Financial Management Requirements (FMR), Volume 15, *Cash Management*, Chapter 9, "Improper Payments and Loss of Funds," contains the responsibilities of certifying officers.