

ARS □ CSREES □ ERS □ NASS

Policies and Procedures

Title: Authorized Unit Certifying Officers

Number: 327.2

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Originating Office: Financial Management Division
Systems, Analysis, and Policy Branch, ARS/AFM

This Replaces: ARS 327.2, dated March 16, 1990

Distribution: REE Offices in Headquarters, Areas, and Field Locations

This P&P states policy and responsibilities for designating employees as unit certifying officers to sign form AD-757, Miscellaneous Payment System, vouchers.

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1. Authorities and References

- Title 7, General Accounting Office (GAO) Manual, Section 19.2
- Title 3, GAO Manual, Section 54
- Treasury Fiscal Manual (TFM) Volume 1, Part 4, Section 2040
- Departmental Regulation 2200-4, Fiscal Liability for Improper Acts (3/17/86)
- National Finance Center (NFC) Manual Title II, Chapter 6, Section 5, Miscellaneous Payments

2. Policy

It is REE policy to designate, in writing, unit certifying officers, as needed within each REE agency, to authorize payments for blanket purchase arrangements, small package courier service, metered mail expenses, and other payments as determined by the Director, Financial Management Division (FMD).

3. Delegation

The Director, FMD, is authorized to designate all unit certifying officers for REE, and to delegate authority, in writing, to selected REE officials, individually named, to: (1) designate employees within specific REE agencies as unit certifying officers, and (2) revoke and amend such delegations.

- For ARS, the authority to designate unit certifying officers is delegated to each Area Administrative Officer (AAO), each Area Budget and Fiscal Officer (ABFO) and the Branch Chief, Fiscal Operations Branch, FMD.
- For NASS, the authority to designate unit certifying officers is delegated to the Branch Chief, Fiscal Operations Branch, FMD.
- For ERS, the authority to designate unit certifying officers is delegated to the ERS Administrator, each ERS Division Director, and the Branch Chief, Fiscal Operations Branch, FMD.

- For CSREES, the authority to designate unit certifying officers is delegated to the Branch Chief, Fiscal Operations Branch, FMD.

4. Accountability and Liability

Unit certifying officers are held personally accountable for using reasonable care, prudent judgement, and using all resources available to them to verify that the payment transactions which they certify (by signing form AD-757) are legal, proper, and correct.

If any payment that has been certified is found to be illegal, improper, or incorrect when evidence indicates that prudent judgement was not used and other reasonably available sources, if used, would indicate that payment should not have been certified, the unit certifying officer may be required to reimburse the Government.

In accordance with 31 United States Code 3528, certifying officers are not required to make good on payments they have certified if:

- They made certifications based on official records.
- They exercised due diligence and good judgement in performing their duties.
- They had no personal knowledge of any illegal, improper or incorrect payments, and could not be expected to uncover them in the reasonable performance of their assigned duties.
- The obligation was incurred in good faith.
- No law specifically prohibited the payment.
- The U.S. Government received value for the payment.

5. Summary of Responsibilities

ARS

Area Administrative Officers (AAO)

- Ensures that current regulations, directives, and procedures are made available to the unit certifying officers. NOTE: The ARS Financial Management Manual (FMM), Chapter 2700, Section 2720, provides specific instructions regarding ARS unit certifying officers.

Area Budget and Fiscal Officers (ABFO)

- Controls and assigns a block of voucher numbers to locations and other offices within their Area.

ERS

Director, Central Operations Staff

- Ensures that current regulations, directives, and procedures are made available to the unit certifying officers.
- Controls and assigns voucher numbers within ERS as needed.

NASS

Associate Deputy Administrator for Field Operations

- Ensures that current regulations, directives, and procedures are made available to the unit certifying officers.
- Controls and assigns voucher numbers within NASS as needed.

Administrative and Financial Management (AFM)

Chief, Systems, Analysis, and Policy Branch (SAPB), FMD

- Ensures that current regulations, directives, and procedures are made available to unit certifying officers located in AFM.
- Assigns voucher numbers to AFM offices as needed.

Unit certifying officer

- Ensures that payments are:
 - Legal - All payment certifications are for legal and legitimate transactions of the Agency and not prohibited by law.
 - Official Agency business - The proposed payment is proper and not for anyone's personal expenses or personal benefit.

- Properly authorized - Documentation supports the payment, such as the procurement document, receipt of goods or services, and the vendor invoice, bill, or statement.
- Accurately prepared - Payment vouchers are prepared in accordance with the information on supporting records; payment is proper from the appropriation stated on the voucher; and that the computation of the amount for which the Government check will be issued is correct.
- Retained for audit - All payment vouchers and supporting documents must be retained in the official files for audit purposes.
- Provides adequate security and confidentiality for their assigned control code.

6. Glossary

AAO. Area Administrative Officer.

ABFO. Area Budget and Fiscal Officer.

AD-757. Miscellaneous Payment Form.

AFM. Administrative and Financial Management.

FMD. Financial Management Division.

FMM. Financial Management Manual.

GAO. General Accounting Office.

NFC. National Finance Center.

SAPB. Systems, Analysis, and Policy Branch, FMD.

TFM. Treasury Financial Manual.

PPD. Procurement and Property Division

-/Sd/-

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