

MS 758 AUTHORIZED CERTIFYING OFFICERS

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1.0 AUTHORITY

31 U.S.C., 3325, 3521, 3528, 3529; Treasury Financial Manual

2.0 PURPOSE

This manual section sets out policies and procedures regarding Authorized Certifying Officers (ACOs).

3.0 POLICY

ACOs certify domestic, overseas, or other payments and transactions on behalf of the Peace Corps. ACOs may certify any disbursements for Peace Corps except where an individual's designation is restricted to a certain type of certification, e.g., payroll. Only direct hire employees may be designated ACOs.

4.0 DESIGNATION PROCEDURES

The Chief Financial Officer (CFO) is authorized to make and revoke ACO designations. Procedures for designations are set out in the Treasury Financial Manual, Vol. 1, 4-1145. Designations are effective until specifically revoked. The authorities to make and revoke ACO designations may be re-delegated.

5.0 SEPARATION OF DUTIES

The ACO function shall be maintained separately from other responsibilities for internal control and to avoid conflict in responsibilities. An individual responsible for contracting, initiating purchases, approving obligation documents, or serving as receiving official may not function as an ACO and may not certify documents that he or she has approved. In addition, an ACO may not certify his or her own claim against

the government except in the case of voucher/schedules for payrolls in which the ACO is included along with other employees.

6.0 PERSONAL LIABILITY

6.1 Liability

As a matter of long-standing public policy, ACOs, as accountable officers, are strictly and personally liable for any illegal, improper, or incorrect payments. An ACO may be required to make restitution for any illegal, improper, or incorrect payments resulting from false, inaccurate, or misleading certifications. An ACO may also be subject to disciplinary action for the loss or improper payment of funds. When certifying a voucher, an ACO is responsible for:

- (a) The information stated in the certified voucher and supporting records;
- (b) Computation of the certified voucher; and
- (c) Legality of the proposed payment from the appropriation or fund involved.

6.2 Advance Decision Requests

Peace Corps legal advice, not the Comptroller General's, constitutes a basis for relieving accountable officers from liability. ACOs and other accountable officers may seek and obtain from the Office of the General Counsel an advance opinion on the legality of any obligation or claim presented to them for approval, certification, or payment.

6.3 Relief of Liability

Requests for relief of an ACO are no longer forwarded to the Comptroller General, they are decided by the Peace Corps. The Peace Corps will not seek to recover a payment from or discipline an ACO if:

- (a) The ACO relied on the opinion of the Office of the General Counsel that the specific payment or obligation in question could legally be made;
- (b) The ACO relied on an opinion from another authority authorized to provide advance decisions. For example, under Pub. L. 104-316, the Office of Management and Budget (OMB) has delegated the authority to render decisions concerning federal civilian employees' claims for compensation and leave to the Claims Adjudication Unit in the Office of Personnel Management;
- (c) If certification was based on official records and due diligence was exercised in performing duties, i.e., the ACO had no personal knowledge of any illegal, improper, or incorrect payments and could not be expected to uncover them in the reasonable performance of his or her legal duties; or
- (d) Other circumstances that the Chief Financial Officer determines warrant relief.

6.4 Processing Requests for Relief

Requests for relief will be provided to the CFO for decision. Requests over \$3000 must be cleared with the Office of the General Counsel.

7.0 AUDITS AND EXCEPTIONS

The payments approved by an ACO are subject to audit by the Peace Corps Office of the Inspector General or by the General Accountability Office (GAO). If an invalid payment (i.e., an invalid certification of payment by an ACO) is discovered, then an exception (i.e., investigation of invalid payment) may be taken involving the liability of the ACO.

8.0 OFFICIAL FILE OF ACOs

The official file of Peace Corps ACOs is maintained by the Office of Chief Financial Officer/Global Accounts Payable, Peace Corps/Washington.

9.0 EFFECTIVE DATE

The effective date is the date of issuance.