



DEPARTMENT OF THE ARMY
UNITED STATES ARMY INSTALLATION MANAGEMENT COMMAND
EUROPE REGION
UNIT 29353, BOX 200
APO AE 09014-0200

IMEU-HRD-C

6 July 2009

MEMORANDUM FOR SEE DISTRIBUTION

SUBJECT: Delegating Certifying Officer and Departmental Accountable Official Responsibility to IMCOM-Europe Local National Employees

This memorandum expires in 2 years.

1. References:

a. Memorandum, Office of the Under Secretary of Defense, 22 August 2006, subject: Department of Defense (DOD) Accountable Officials – Local Nationals Abroad and Contractor or Contractor Support Personnel (encl).

b. AR 735-5, Policies and Procedures for Property Accountability.

c. AE Regulation 690-62, Damage Claims of the United States Forces in Germany Against Local National Employees.

d. 80th ASG (NSSG) Pamphlet 600-1, Host Nation Labor Regulation (<http://cpolrhp.belvoir.army.mil/eur/cpac/benelux/hostnation/lr.htm>).

e. Memorandum, USAG Benelux, IMEU-CHV-LG, 17 January 2008, subject: USAG Benelux Command Policy Letter 13, Procedures for Processing Financial Liability Investigations of Property Loss When Dutch Host Nation Employees (HN) Are Involved (https://usagbenelux.eur.army.mil/sites/benelux/Docs/Policy_pdf/PL_13.pdf).

2. Accountable officials are employees who are designated in writing to be responsible for Government funds. Accountable officials include certifying officers, departmental accountable officials, disbursing officers, property book officers, and other employees having accountability and responsibility for Government funds.

3. Applicable status of forces agreements or treaties may provide that employment of local nationals (LNs) is subject to the law of the host country rather than U.S. law. If so, direct- and indirect-hire LN employees who are appointed as certifying officers and departmental accountable officials may not be subject to U.S. laws that impose pecuniary liability.

a. Direct- and indirect-hire LN employees in Belgium, Germany, and the Netherlands are eligible for appointment as certifying officers or departmental accountable officials. Before these employees are appointed, the appointing authority must determine that the employee is qualified

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and assigned in compliance with AR 735-5, paragraph 2-10. The employee's United States Army garrison director of human resources must receive a signed copy of the appointment.

b. Because LN employees in Italy are not subject to pecuniary liability, they will be appointed as certifying officers or departmental accountable officials only on a case-by-case basis.

4. All IMCOM-Europe organizations will ensure that the guidance in this memorandum is used in strict compliance with applicable laws, policy, regulations, and requirements prescribed in the references.

5. The policy in this memorandum will be published in a permanent AE publication before this memorandum expires.

6. The POC is Ms. Hackel, DSN 379-8528 or e-mail: ilona.hackel@eur.army.mil.



DIANE M. DEVENS
Director

Encl

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AUG 22 2006

COMPTROLLER

MEMORANDUM FOR ASSISTANT SECRETARIES OF THE MILITARY
DEPARTMENTS (FINANCIAL MANAGEMENT AND
COMPTROLLERS)
U.S. MARINE CORPS, ASSISTANT DEPUTY
COMMANDANT FOR PROGRAMS AND RESOURCES
DIRECTORS OF THE DEFENSE AGENCIES
COMMANDER, U.S. ARMY CORPS OF ENGINEERS
DIRECTORS OF THE DOD FIELD ACTIVITIES

SUBJECT: Department of Defense (DoD) Accountable Officials – Local Nationals
Abroad and Contractor or Contractor Support Personnel

Local foreign nationals may be eligible for appointment as a certifying officer or departmental accountable official. The local Status of Forces Agreements (SOFAs) or treaties provide that the employment of local foreign nationals is subject to the law of the host country, rather than to United States (U.S.) law. Local foreign nationals, both direct and indirect hires, appointed as certifying officers and departmental accountable official may not be subject to pecuniary liability under U.S. law.

Local national employees are an essential part of the workforce at overseas DoD installations. As a result, DoD may be required under international agreements to use foreign nationals. However, Commanders should consider the potential consequences of hiring local nationals as accountable officials in countries where the SOFAs do not subject the local nationals to the same pecuniary liability as other DoD employees.

Accountable officials are DoD military or civilian employees who by virtue of their employment are responsible for government funds, and as so, are designated in writing. Accountable officials include disbursing officers, certifying officers, departmental accountable officials, and other employees having accountability and responsibility of government funds.

- A disbursing officer is an officer or employee designated to disburse funds in accordance with laws and regulations. A disbursing officer and deputy disbursing officer must be a U.S. citizen both within the U.S. and overseas. Commanders must request a waiver to this policy on a case-by-case basis.

- A certifying officer is a military or civilian employee responsible for the legality, propriety, and correctness of vouchers for payment. Individuals eligible for appointment as a certifying officer within the U.S. must be a U.S. citizen. However, there is no legal requirement that certifying officers be U.S. citizens while employed in overseas foreign countries.
- A departmental accountable official is a DoD military or civilian employee who provides to the DoD certifying officer “information, data, or services that are directly relied upon by the certifying official in the certification of vouchers for payment.” Individuals eligible for appointment within the U.S. must be a U.S. citizen. However, there is no legal requirement that a departmental accountable official be a U.S. citizen while employed in overseas foreign countries.

If a disbursing irregularity such as an illegal, incorrect, or improper payment results due to the local foreign national actions and the certifying officer or the disbursing officer are relieved of pecuniary liability, the responsible disbursing officer must report the loss and request removal of the deficiency in accordance with Department of Defense Financial Management Regulation, Volume 5, Chapter 6, “Irregularities in Disbursing Officer Accounts.”

Additionally, Title 10, United States Code, section 2773a, states that accountable officials must be employees of the Department. Therefore, contractors or contract support personnel are not subject to pecuniary liability. Therefore, contractors or contractor support personnel shall not be appointed as certifying officers and/or departmental accountable officials.

The Department of Defense Financial Management Regulation, Volume 5, Chapter 33, “Departmental Accountable Officials, Certifying Officers and Review Officials”, will be revised to reflect this decision. My staff point of contact for this matter is Ms. Audrey Clark. She may be reached by telephone at 703-695-9437 or by e-mail at audrey.clark@osd.mil.


Robert P. McNamara
Deputy Chief Financial Officer

cc:
General Counsel, DoD