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B-179916, Mar 11, 1974

Number: B-179916

Date: 1974-03-11

B-179916, MAR 11, 1974

CERTIFYING OFFICER'S ACTION IN NOT CERTIFYING FOR PAYMENT CERTAIN VOUCHERS WITHOUT NECESSARY MECHANICAL AND PROCEDURAL SAFEGUARDS, INCLUDING PERTINENT SUPPORTING DOCUMENTATION, WAS CORRECT SINCE IT IS CERTIFYING OFFICER'S RESPONSIBILITY TO DETERMINE THAT APPROPRIATION IS LEGALLY AVAILABLE FOR PAYMENT, THAT SERVICES BILLED WERE PROPERLY REQUESTED AND THAT SUCH SERVICES HAVE BEEN RENDERED, OR THAT ADVANCEMENT OF FUNDS PRIOR TO RENDERING OF SERVICES (IF ADVANCE IS INVOLVED) IS LEGALLY PROPER. MATTER OF PRACTICALITY, IN INSTANT AND SIMILAR CASES SUCH VOUCHERS SHOULD BE RETURNED TO APPROPRIATE ADMINISTRATIVE OFFICIALS FOR PROPER APPROVALS AND SUPPORTING DOCUMENTS. SEE COMP. GEN. DECS. CITED.

TO MR. HENRY A. WADE:

WE REFER TO YOUR LETTER OF OCTOBER 18, 1973, REQUESTING A DECISION OF THIS OFFICE AS TO WHETHER YOU MAY CERTIFY FOR PAYMENT VOUCHER NUMBERS 66, 182, AND 10018 SUBMITTED BY THE CIVIL SERVICE COMMISSION.

IT IS EXPLAINED THAT THE VOUCHERS DO NOT HAVE PROPER ADMINISTRATIVE PAYMENT APPROVALS INASMUCH AS THEY DO NOT CONTAIN THE FOLLOWING ELEMENTS:

1. STATEMENT "APPROVED FOR PAYMENT"

2. DATE

3. SIGNATURES OF PERSON AUTHORIZED TO OBLIGATE FUNDS

4. PROPER DOCUMENTATION - CONTRACTS, AGREEMENTS, ETC.

YOU STATE, "THE REASON I INSIST THAT THE ABOVE PROCEDURE BE FOLLOWED IS THAT I DON'T HAVE ANY AGREEMENTS OR OBLIGATING DOCUMENTS SIGNED BY OFFICIALS AUTHORIZED TO OBLIGATE FUNDS."

IT IS THE CERTIFYING OFFICER'S RESPONSIBILITY TO DETERMINE THAT AN APPROPRIATION IS LEGALLY AVAILABLE FOR THE PAYMENT, THAT THE SERVICES BILLED WERE PROPERLY REQUESTED, AND THAT SUCH SERVICES HAVE BEEN RENDERED, OR THAT ADVANCEMENT OF FUNDS PRIOR TO RENDERING OF SERVICES (IF AN ADVANCE IS INVOLVED) IS LEGALLY PROPER. IN 23 COMP. GEN. 181, IT WAS STATED ON PAGE 183 THAT:

"UNDER THE ACT OF DECEMBER 29, 1941, 55 STAT. 875, 31 U.S.C. 82C, IT IS THE CERTIFYING OFFICER'S RESPONSIBILITY TO ENSURE THAT THE FACTS STATED OR CERTIFIED ARE CORRECT AND THAT THE PROPOSED PAYMENT IS LAWFUL UNDER THE APPROPRIATION OR

FUND INVOLVED. IN THE CASE OF AN ADJUSTMENT VOUCHER, IT MAY BE THAT THE CERTIFYING OFFICER WILL BE JUSTIFIED IN RELYING ON THE FACTS DETERMINED IN THE CERTIFICATION OF THE ORIGINAL PAYMENT VOUCHER, WHERE THE NATURE OF THE ARRANGEMENTS SO REQUIRES, BUT THE LEGALITY OF THE CHARGE TO THE APPROPRIATION OF HIS AGENCY IS FOR HIS DETERMINATION, IN THE FIRST INSTANCE, AND, THEREFORE, HIS CERTIFICATION SHOULD NOT BE 'A MATTER OF FORM.'"

SEE ALSO 23 COMP. GEN. 953 (1944).

THE DUTIES AND RESPONSIBILITIES OF CERTIFYING OFFICERS ARE FURTHER ELUCIDATED IN THE GENERAL ACCOUNTING OFFICE POLICY AND PROCEDURES MANUAL, TITLE 3, CHAPTER 7, SECTION 26. IN 28 COMP. GEN. 425 (1949) WE HELD AS FOLLOWS:

"*** IT IS AXIOMATIC THAT IN PERFORMING HIS OFFICIAL DUTIES AS A CERTIFYING OFFICER AN EMPLOYEE IS DUTY-BOUND TO ACT IN SUCH A MANNER AND TO TAKE ALL NECESSARY STEPS TO INSURE ADEQUATE PROTECTION OF THE INTERESTS OF THE UNITED STATES. THAT DUTY IS AN INHERENT AND INTEGRAL PART OF THE POSITION OF CERTIFYING OFFICER, AND IN FUNCTIONING AS SUCH AN OFFICER OR EMPLOYEE ALWAYS SHOULD BE MINDFUL OF THAT RESPONSIBILITY. ***"

SEE ALSO 34 COMP. GEN. 52 (1954), 46 COMP. GEN. 135 (1966), AND 49 COMP. GEN. 38 (1969).

IN ACCORDANCE WITH THE LAW CITED ABOVE, YOUR ACTION IN NOT CERTIFYING FOR PAYMENT THE VOUCHERS IN QUESTION, WITHOUT THE NECESSARY MECHANICAL AND PROCEDURAL SAFEGUARDS, INCLUDING PERTINENT SUPPORTING DOCUMENTATION, WOULD BE THE CORRECT COURSE OF ACTION. AS A MATTER OF PRACTICALITY, WE WOULD SUGGEST IN THE INSTANT CASE OR ANY SIMILAR CASE YOU SHOULD RETURN SUCH VOUCHERS TO YOUR APPROPRIATE ADMINISTRATIVE OFFICIALS FOR THE PROPER ADMINISTRATIVE APPROVALS AND SUPPORTING DOCUMENTS.

ACCORDINGLY, THE SUBMITTED VOUCHERS ARE RETURNED FOR ACTION IN CONSONANCE WITH THE FOREGOING.