

4 FAH-3 H-060 AUTHORIZATION PROCEDURES

(CT:FMP-46; 03-10-2008)
(Office of Origin: RM/FPRA/FP)

4 FAH-3 H-061 GENERAL RESPONSIBILITIES

4 FAH-3 H-061.1 Purpose and Scope

(CT:FMP-46; 03-10-2008)

This subchapter addresses the delegation of authority and procedures for the designation of Department of State personnel to be a U.S. disbursing officer (USDO) or authorized certifying officer (CO). It also addresses the authorization for the Department to certify vouchers for payment for other agencies at post.

4 FAH-3 H-061.2 Separation of Duties

(CT:FMP-46; 03-10-2008)

Department of State employees may not hold dual capacities as COs and USDOs. An individual serving as approving officer may not function as a USDO or cashier at the same time. An individual responsible for contracting, initiating purchases, or approving obligation documents may not function as a CO at the same time and may not certify those same documents that they have approved. If it is not possible to separate any of these functions, the Bureau of Resource Management (RM) and Office of the Procurement Executive (A/OPE) (if the contract function is involved) must provide special Departmental authorization for such dual capacity. The post must contact RM's Office of Financial Policy (RM/FPRA/FP) and A/OPE for further guidance.

4 FAH-3 H-062 U.S. DISBURSING OFFICER (USDO)

4 FAH-3 H-062.1 Basic Authority and Delegation

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- a. In accordance with 31 U.S.C. 3321, the Chief Disbursing Officer of the Department of Treasury has delegated disbursing authority for operations in foreign countries to the Department of State USDO. This disbursing function is performed at RM's Global Financial Services (RM/GFS) offices in Bangkok and Charleston. The Department designates a U.S. citizen employee assigned to RM/GFS Bangkok or RM/GFS Charleston as a USDO. The Office of Global Disbursing Operations (RM/GFS/S/DO) is the office responsible for designating a USDO, which is done through a letter to the designee. RM/GFS/S/DO maintains a file of all USDO designations.
- b. A new designation is required if a USDO transfers between RM/GFS disbursing offices. A new designation must be completed when there is a legal change in the USDO's name. Legal change means by marriage, divorce, or other legal action. A change in method of signing is not in itself a legal change (for example, John S. Smith to J. S. Smith). The RM/GFS office to which the USDO is assigned must request the new designation from RM/GFS/S/DO. The new legal name cannot be used for disbursing purposes until the designation has been received by the USDO.
- c. Department of State employees may be designated as an assistant USDO in the same manner as the USDO. The assistant USDO may perform disbursing duties during the temporary absence or incapacity of the USDO or, where circumstances warrant, actively assist the USDO in the daily disbursing functions. (See 4 FAH-2 H-113.)
- d. See 4 FAH-2 H-114 for responsibilities and limitations of USDOs.

4 FAH-3 H-062.2 Notifications

(CT:FMP-46; 03-10-2008)

- a. RM/GFS/S/DO advises other RM/GFS offices, as required, of the USDO's name and period and place where the USDO will exercise the disbursing authority. The USDO is not authorized to function without the authorization from RM/GFS/S/DO.

- b. After arrival of the USDO, he/she informs RM/GFS/S/DO of the date he/she actually began performing the USDO functions.
- c. Upon transfer of a USDO, the USDO's former office notifies RM/GFS/S/DO of the date the individual ceased performing the USDO function and the number of the last Treasury Department check issued by the USDO.
- d. Upon the death of a USDO, the USDO's former office must notify RM/GFS/S/DO by telegram and request that the assistant USDO be authorized and designated to act in that capacity.

4 FAH-3 H-063 CASHIERS

(CT:FMP-46; 03-10-2008)

Cashiers, alternate cashiers, and subcashiers are authorized in accordance with 4 FAH-2 H-810 and 4 FAH-3 H-390.

4 FAH-3 H-064 OCCASIONAL MONEY HOLDERS

(CT:FMP-46; 03-10-2008)

The requirements for designation and the accompanying responsibilities of occasional money holders are covered in 4 FAH-3 H-392.

4 FAH-3 H-065 CERTIFYING OFFICERS (STATE)

4 FAH-3 H-065.1 Policy

(CT:FMP-46; 03-10-2008)

- a. Pursuant to 31 U.S.C. 3325, the Secretary of State is authorized to certify payments and may delegate this authority by written authorization to subordinate officers and employees. For the Department of State, the Secretary of State has delegated certifying authority to RM, which may redelegate further. Such redelegations, in writing, may be made to one or more U.S. citizen employees at posts or offices as circumstances may require, and at post, to a locally employed staff (LES) meeting the criteria prescribed in section 4 FAH-3 H-065.2. In addition, by virtue of position, principal officers abroad are authorized to certify vouchers (see 4 FAH-3

H-065.2-3). Delegation of authority to designate certifying officers (also referred to as authorized certifying officers) has not been delegated to posts. Authorization to certify does not transfer with an individual from one post to another.

- b. Responsibilities of certifying officers (COs) are prescribed in 4 FAM 021.2-6 and 4 FAM 432. U.S. citizen financial management officers (FMOs) abroad have overall responsibility for voucher certification and normally serve as principal COs. If no FMO is at post, the management officer or another U.S. citizen who has been delegated certifying authority performs the principal certifying officer duties.
- c. At specified posts serviced by regional FMO offices, the CO is only authorized to certify cash payment vouchers.
- d. No CO may be required to certify a payment or payments. The GFS Director for Financial Oversight and Coordination (RM/GFS/FOC) may instruct COs not to certify a particular payment or payments. In the event a CO declines to certify a payment, the payment document in question may be referred to RM/GFS/FOC. RM/GFS/FOC may refer the payment document to the Office of Financial Policy (RM/FPRA/FP) director, who will, with guidance from the Department's Office of the Legal Adviser (L), determine if a legal opinion will be required to respond to the inquiry.
- e. All COs need access to the U.S. Code of Federal Regulations, Title 31 of the U.S. Code, the Foreign Affairs Manual, and the Government Accountability Office Principles of Federal Appropriation Law. This guidance is available on the Internet, the Intranet, CD ROM, or in hard copy.
- f. CO functions are inherently governmental functions, which require designated certifying officers to be direct-hire employees. Contract (PSA or PSC) employees may not be designated as certifying officers. There is no waiver of this restriction.
- g. Each authorized certifying officer must be professionally qualified or have a proven record of integrity and consistent superior performance. Professionally qualified means compliance with training requirements identified in 4 FAH-3 H-065.2.
- h. Based on the Chief Financial Officers Act of 1990, the CFO is responsible for ensuring that personnel who perform financial management functions are adequately trained. Therefore, the Department has implemented a training requirement (see 4 FAH-3 H-065.2-1 and 4 FAH-3 H-065.2-2) for all employees who serve as certifying officers. The employee must be

adequately trained to meet minimum training requirements. RM/GFS/FOC may grant a temporary 120-day designation to an American certifying officer while the employee meets the minimum requirements. No extensions or waivers will be granted.

4 FAH-3 H-065.2 Designation of Certifying Officer

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RM/GFS/FOC is responsible for processing the requests for designations of certifying officers. The Deputy Assistant Secretary for RM/GFS or his/her designee will approve the designation of certifying authority. Certifying officer designations are made for U.S. citizen certifying officers, LES certifying officers, and domestic certifying officers. Some domestic certifying officers are also designated as Treasury certifying officers as outlined in 4 FAH-3 H-065.2-7.

4 FAH-3 H-065.2-1 Designation of U.S. Citizens

(CT:FMP-46; 03-10-2008)

RM/GFS/FOC will notify the post or bureau of designation action by cable for an overseas CO or memo for a domestic CO or Treasury certifying officer (see 4 FAH-3 H-065.2-6) after the post or bureau has completed the requirements as specified below.

- (1) **Overseas Certifying Officers.** The financial management or management officer must submit a request by cable to RM/GFS/FOC (cable address: USOffice FSC Charleston) to designate a U.S. citizen direct-hire employee of the Department of State (other than a locally employed staff (LES) U.S. citizen) as a CO at least 15 days before the effective date. The request (Subject: Certifying Officer Designation) must include the following:
 - (a) The name, current position, and grade of the employee nominated, whether the employee is to be an alternate or principal certifying officer, and the effective (date) of the designation;
 - (b) Information as to whether the employee has or will have a contracting warrant. If so, the financial management or management officer must request approval for dual authority from RM/FPRA/FP and A/OPE. (See 4 FAH-3 H-061.2);
 - (c) Confirmation of FSI course (number) and (title) was

completed (date) or dates of enrollment as confirmed by FSI. Acceptable courses completed may be either FSI course PA216, Accounting, Vouchering and Certification, or FSI correspondence course PA291, How to be a Certifying Officer. If the individual has completed either of the following training courses, FSI course PA211, Budget and Financial Management, or FSI course PA210, Basics of Financial Management Overseas, the training requirement is satisfied. Only an American direct-hire officer may be designated for 120 days while completing the required training course. No waivers or extensions will be granted;

- (d) Confirmation that the Form DS-1088-A, Signature Card for Certifying Officers (see 4 FAH-3 H-065.2-5), has been sent or will be forwarded immediately to RM/GFS/FOC. The Form DS-1088-A may be downloaded from the Department of State Intranet and completed, scanned, and sent to RM/GFS/FOC by e-mail;
 - (e) Confirmation that the employee does not have "write" access to the accounting system for recording or adjusting obligations to the accounting records. No waiver of this limitation will be granted; and
 - (f) An explanation of any requests for exceptions to 4 FAH-3 H-061.2, Separation of Duties, and 4 FAH-3 H-065.1, Policy.
- (2) **Domestic Certifying Officers.** The designee must be a U.S. citizen direct-hire employee. If the designee is from a bureau other than RM, the bureau's executive director must request the designation in writing from RM/GFS/FOC. The designee's supervisor should send a memo to RM/GFS/FOC. The request must include the following:
- (a) The name of the employee nominated, current position, grade (minimum grade level is GS-7), and effective date of the designation;
 - (b) Name of course and completion date of the required training. The required Foreign Service Institute (FSI) training courses are: PA215, Principles of Federal Appropriations Law, and either PA216, Accounting, Vouchering and Certification, or PA291, How to be a Certifying Officer, by correspondence course through the FSI. Non-FSI courses equivalent to PA215 or PA216 must be approved by RM/GFS/S/CST;

- (c) Confirmation that the employee does not have “write” access to the accounting system for recording or adjusting obligations to the accounting records. No waiver of this limitation will be granted; and
- (d) Confirmation that the employee does not have “write” access to the accounting system for recording or adjusting disbursements.

4 FAH-3 H-065.2-2 Designation of Locally Employed Staff (LES)

(CT:FMP-46; 03-10-2008)

- a. A locally employed staff (LES) direct-hire nominee (American or FSN appointment) must be professionally qualified (see 4 FAH-3 H-065.1). The LES nominee must also meet the criteria set forth in the local employee’s position classification handbook for LES-certifying positions and must have proven records of integrity and consistent superior performance. Posts should take into consideration an employee’s demonstrated performance and knowledge of the voucher examiner guidelines, laws, regulations, and procedures.
- b. Each LES must successfully complete formal course work prior to post requests to designate as a CO. The post is responsible for the cost of training:
 - (1) Employees with an accounting or finance-related college or university degree and 5 years of responsible, relevant job experience are required to complete two courses: FSI course PA215, Principles of Appropriation Law, and either FSI course PA216, Accounting, Vouchering and Certification, or FSI correspondence course PA291, How to be a Certifying Officer. However, if the employee completes either PA210, Basics of Financial Management Overseas, or PA211, Financial Management Overseas, the training requirement will be satisfied.
 - (2) All others are required to take either FSI course PA210, Basics of Financial Management Overseas, or PA211, Financial Management Overseas.
- c. The post financial management office to establish LES-certifying authority must send its request to RM/GFS/FOC (cable address: USOffice FSC Charleston), and include concurrence from the regional bureau to designate an LES as CO. The request must include the following:

- (1) The name of the employee nominated, current position, grade, and the effective date of the designation;
- (2) The number of years (5 minimum) of service in financial management in U.S. Government or other relevant financial management experience. RM will not waive the experience requirement;
- (3) Confirmation that Form DS-1088-A, Signature Card for Certifying Officers, is on file with RM/GFS/FOC. (If it is not on file, the form may be downloaded from the Department of State Intranet and completed, scanned, and forwarded as an attachment to an e-mail);
- (4) Educational background: (If college/university degree, provide major obtained and name of the educational institution);
- (5) Dates of completion of required training and the course titles. RM will not waive the training requirement;
- (6) The monetary ceiling (U.S. dollar or local currency equivalent by fiscal line item) of disbursements to be certified. Post must also include in the request the list of categories of vouchers the LES may certify. Unlimited and/or blanket authority will not be authorized for monetary ceiling. This restriction also applies to an SF-1166 batch file;
- (7) Confirmation that the LES CO has access to "Principles of Federal Appropriation Law" (available via Internet on the GAO Web site or CD-ROM purchased from a private vendor);
- (8) Confirmation that post has assessed its voucher program and certifies that the internal controls process will not be compromised by the appointment of an LES-certifying officer;
- (9) Confirmation that post has contacted the Office of Overseas Employment regarding position classification;
- (10) Confirmation that the regional bureau supports the designation, including the name and position of the individual providing the bureau concurrence;
- (11) Confirmation that the employee does not have "write" access to the accounting system for recording or adjusting obligations to the accounting records. No waiver of this limitation will be granted;
- (12) Post must provide comments on the separation of duties to indicate

that internal controls for financial matters will not be adversely affected by granting certifying authority for the LES nominee;

- d. The LES certifying activity is subject to periodic unannounced review. The FMO (or management officer where there is no FMO) reviews the newly designated LES certifying officer monthly for the first 6 months following the designation. After 6 months, reviews may be conducted quarterly. The number of vouchers reviewed, results of the review, and corrective action taken must be recorded. A sample size of 10 percent of certified vouchers is normally considered adequate to perform a review. The reviewing official must document the unannounced reviews in writing and make it available to the LES certifying officer. The financial management office retains the document for 3 years for OIG review.

4 FAH-3 H-065.2-3 Principal Officer as Certifying Officer

(CT:FMP-46; 03-10-2008)

- a. Principal officers at posts abroad are, by virtue of their position, authorized to certify certain payments in accordance with Title 31 of the U.S. Code. The principal officer's name and facsimile signature are not required on the official list for this purpose. This authorization is limited to certifying whenever:
 - (1) Emergencies occur because of the absence or illness of all COs at post; or
 - (2) A voucher, other than a payroll voucher, is drawn in favor of a CO and the other COs at post are absent.
- b. When post operations require designation of the principal officer as a principal CO or alternate CO for all fiscal operations, designation procedures contained in 4 FAH-3 H-065.2-1 apply.

4 FAH-3 H-065.2-4 Official Signature Card

(CT:FMP-46; 03-10-2008)

The post must send one signed copy of Form DS-1088-A, Signature Card for Certifying Officers, to RM/GFS/FOC immediately upon requesting the designation, whether for a U.S.-citizen employee or LES, unless a signature card is already on file. To avoid delays in processing, the card must be neatly signed in black ink above the first line, and the name, post, and date must be typed. The Form DS-1088-A may be downloaded from the Department's Intranet and completed, scanned, and sent to RM/GFS/FOC as an attachment to an e-mail.

4 FAH-3 H-065.2-5 Signature Change

(CT:FMP-46; 03-10-2008)

When a CO has a change in signature, either a legal change or a change in the method of signing, including the adding or deleting of SR., JR., etc., a new signature card must be completed.

4 FAH-3 H-065.2-6 Electronic Certification System Card (Overseas)

(CT:FMP-46; 03-10-2008)

Department of State certifying officers overseas (either U.S. citizen or LES direct hire) must also have an electronic certification system (ECS) card to transmit electronically certified vouchers to the disbursing location. The information systems security office (ISSO) at the RM/GFS center, performing disbursing for that post (Charleston or Bangkok), is responsible for issuing the ECS Card. The certifying officer must submit the forms as required by the ECS Card Key Custodian's Manual to the ISSO to activate a card or to deactivate a card when it is no longer needed. The certifying officer's designation must be on file with the USDO. When the certifying officer leaves post, the certifying officer or his or her supervisor must return the ECS Card to the ISSO and immediately remove it from post inventory.

4 FAH-2 H-065.2-7 Designation of Treasury Certifying Officers (TCO) and Others Involved in the Treasury Payment Processes

(CT:FMP-46; 03-10-2008)

- a. The Deputy Assistant Secretary for RM/GFS is delegated authority to designate Department of State personnel as Treasury certifying officers (CO's) and other positions associated with payments made through the U.S. Treasury in accordance with Volume 1, Treasury Financial Manual, Part 4-1100. This authority may be redelegated using Form FMS-2958. Treasury certifying officers are those who release Form SF-1166 (Voucher and Schedule of Payments) for payments to be made domestically through the Treasury Financial Management Systems.
- b. The RM/GFS managing directors or directors must submit a memorandum on an annual basis to the Global Financial System (GFS) director for Financial Oversight and Coordination (RM/GFS/FOC) that identifies the

individuals that Treasury has designated as certifying officers and data-entry operators. This memorandum should list the individual's name and the respective Treasury role; area of assignment; name of payment application or system; and as applicable, the expiration date of the Treasury role.

- c. Each Treasury certifying officer nominee must be a U.S. citizen Civil Service direct-hire employee and must complete and submit the applicable Treasury FMS-210 form to the designating official of the U.S. Department of State. The completed FMS-210 form will be sent to Treasury's Financial Management Services as directed by Treasury. The designating official will send a file copy to RM/GFS/FOC for retention and maintenance of the official listing of designees.
- d. The other position designated by GFS is the Treasury data entry operator (DEO). The DEO must be a U.S. citizen, either direct-hire Civil Service or Federal contract employee, with RM/GFS. An FMS Form 210DEO is used to designate the DEO.
- e. The Treasury designation pertains to one or more of the following Treasury applications:
 - Secure Payment Systems (SPS)
 - Federal Reserve Wire Transactions (Fedwire),
 - Automated Standard Application for Payments (ASAP)
 - Certifying Officer in ASAP and Create Letters of Credit Account in ASAP (FPC)
 - TCO in ASAP (FP9)
 - Create Letters of Credit Accounts and Credit Letters of Credit Funding in ASAP (FP4)
 - Funding in ASAP (FP3)
 - Payroll and Other
- f. In addition to the training requirements for domestic certifying officers in 4 FAH-3 H-065.2-1, Treasury certifying officers must complete the 1-day certifying officer course given by Treasury.

4 FAH-3 H-065.3 Revocation or Suspension of Authority

(CT:FMP-46; 03-10-2008)

- a. When a CO permanently departs from a post or bureau, the CO or the CO's supervisor must immediately notify RM/GFS/FOC (Subject: Certifying Officer Revocation) of the date the officer ceased certifying and request that the officer's authority to certify be revoked.
- b. RM/GFS/FOC will notify the post or bureau of the revocation action by cable for an overseas CO or memo for a domestic CO.
- c. In cases of fraud, malfeasance, or negligence, the post management (principal officer, deputy chief of mission, management officer (MO), or financial management officer (FMO)) has the authority to suspend any certifying officer. The circumstances relating to the fraud or negligence must be documented and submitted as prescribed in 4 FAM 374. In all cases, post management must notify the Office of Inspector General, Office of Investigations via "OIG Channel—State" as soon as an authorized certifying officer is suspected of fraud, malfeasance, or negligence in carrying out official duties. In all cases, where fraud or negligence is proven, post management must notify RM/GFS/FOC (Subject: Certifying Officer Revocation) immediately requesting that the officer's authority be revoked.
- d. For delegation of authority following revocation of a previous delegation, the instructions in 4 FAH-3 H-065.2 apply.

4 FAH-3 H-065.4 Official Database of Authorized Certifying Officers

(CT:FMP-46; 03-10-2008)

RM/GFS/FOC maintains an official database that contains the names of all persons authorized to certify vouchers for the Department of State and provides this list to all USDOs. Supplements to this list are issued as necessary to reflect revocations and new delegations. See the RM Web site under site index, certifying officers by post for the current listing.

4 FAH-3 H-066 AUTHORIZATION TO CERTIFY FOR OTHER AGENCIES AT POST

(CT:FMP-46; 03-10-2008)

- a. Other agencies normally designate their own employees to certify vouchers chargeable to their funds. Each agency must send its list of COs and their specimen signatures to posts' financial management offices. Some agencies have chosen to delegate certifying authority to the Department of State COs at posts. Certain agencies have delegated unlimited certifying authority covering all bureaus of that agency. In agencies where authority to delegate is at the bureau level, certain bureaus have delegated unlimited authority, whereas other bureaus have delegated restricted authority only.
- b. Delegations of authority limited to specific activities or specific posts are sent to the individual posts concerned.
- c. The Department of State cannot redelegate the authority to certify on behalf of other agencies.
- d. When a post receives a request for certifying services from an agency for which no certifying authority is on record, the Department must obtain the delegation from the agency concerned. Posts should contact RM/GFS/S/WO, interagency liaison officer, for any questions concerning delegation of certifying authority by other agencies.

4 FAH-3 H-067 THROUGH H-069 UNASSIGNED