

## MEMORANDUM FOR See Distribution

SUBJECT: Appointment Memorandum No. 03-10 , Administrative Control of Funds

## 1. References:

- a. ER 37-2-10, Accounting and Reporting - Civil Works Activities, 1 April 1969.
- b. ER 37-345-10, Accounting and Reporting - Military Activities, 1 March 1996.

2. Authority: DFAS-IN 37-1, Financial and Accounting Policy Implementation, January 2000.

3. Purpose: The following individuals are hereby delegated the authority to control and certify funds for their organization. You will establish systems to ensure prudent resource use and control. The references are governing regulations on resource management.

<u>NAME</u>	<u>ORGANIZATION</u>
Brown, John O.	Executive Office
Watford, Edward	Director, Project Management
Easter, Sandra K.	Contracting Division
Dunn, Donald	E&C Division
Tobin, Charlie K.	Emergency Management Office
Hammond, Tyrone	Equal Employment Opportunity Office
Pettit, Carolyn	Information Management Office
Harper, Lee	Internal Review Office
Grant, Eileen	Logistics Management Office
Rogers, R. E.	Office of Counsel
Miller, Michael E.	Operations Division
Carter, Ken	PER Division
Faletti, Bob	Public Affairs Office
Moore, Mark W.	Real Estate Division
Paulson, Peggy	Safety and Occupational Health Office
Byrant, Kinney	Security and Law Enforcement Office

4. You may further delegate the authority to commit and to establish and maintain administrative control of your funds. Clear lines of authority must be established and responsibility fixed. Delegations of authority will be made as follows:

- a. For all appropriated funds, a delegation of authority will be made by name to primary individuals. The delegation will include necessary authority to promulgate fund controls, to include centralized certification and control of funds before commitment.

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This memorandum supersedes appointment memorandum No. 2002-09 dated 2 May 2002.

b. All delegations will be specific in nature. You may supplement these requirements, but you may not reduce them.

5. Other responsibilities are as follows:

a. Read, be thoroughly knowledgeable of, and comply with, the provisions of the cited references. Keep abreast of changes to fund control regulations and implement directives as received, or advise me as to reasons for noncompliance.

b. Certify as to the availability of civil funds, revolving funds, and military funds and on all forms requiring funds certification for commitment purposes.

c. Maintain funds accountability to prevent overuse of funds provided to your organization by the FAD or generated through automatic reimbursements.

d. Advise me immediately of any instance when a commitment has been incurred without proper authorized fund certification.

e. Advise me immediately of any instance when a resource target applicable to your organization has been exceeded.

f. As primary fund certifier, you are required to issue instructions to all alternate fund certifiers to ensure the referenced regulations and the instructions in a. through e. above are followed.

g. Certification of funds means that the balance of the appropriation, apportionment, or other information is sufficient to cover obligation.

6. Period of Appointment: This delegation of authority is effective as of the date of this letter and automatically terminates on your reassignment or upon my reassignment, unless rescinded earlier. Any actions involving the administrative control of funds taken by you prior to the effective date of this memorandum are hereby ratified.

7. Point of Contact: Mr. Thomas McCrary, 501-324-5757.



THOMAS McCRARY, JR., CGFM  
Chief, Resource Management Office

Encl

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Cy to Named Individuals

**GUIDELINES FOR ACCOUNTABLE OFFICIALS/CERTIFYING OFFICERS**

1. The centralization of disbursing processes and the increased use of automated systems reduces the ability of officials to exercise direct personal control over all aspects of every business transaction. Accordingly, it is extremely difficult for any single departmental official to personally ensure the accuracy, propriety and legality of every payment. Certifying and disbursing officers must, therefore, depend on other personnel involved in the payment authorization process to provide accurate and timely data and quality service.
2. Those persons delegated the authority to act as a certifying officer or accountable official should ensure that they are properly equipped to carry out these responsibilities. A Federal Appropriations Law course should be offered to all approvers/certifiers, as well as periodic refresher training. Approvers/certifiers are depended on to ensure that "time and purpose" proprieties are met. In other words, if you approve a disbursement of government funds for contracts, travel, supplies, etc., you must be sure that the funds are being spent for the appropriated purpose and being utilized in a timely fashion. This is nothing new. The only difference is that in CEFMS approvers must specifically execute a statement to that effect. Prior to 1996, on disbursing officers were held pecuniarily liable for erroneous payments. This changed with the passage of PL 104-106 and approvers/certifiers may now be found liable. In the event this happens, pecuniary liability can equal the full amount of the erroneous payment, or one month's compensation.
3. Responsibilities related to administrative control of funds are addressed in DFAS-IN 37-1, ER37-2-10, and ER37-345-10. Employees delegated these responsibilities should make themselves familiar with guidelines and seek clarification on any issues that are unclear to them. Key areas of responsibility for certifiers and approvers are enumerated on the attachment.
  - (1) Clear lines of authority and accountability should be fixed.
  - (2) Be thoroughly knowledgeable of governing regulations. Keep abreast of changes and implement directives as received. Ask questions if guidance is not clearly understood.
  - (3) Ensure availability of civil, military and revolving funds on all forms requiring funds certification for commitment purposes.
  - (4) Advise supervisors and/or RMO immediately of any instances of commitments incurred without proper authorized fund certification.
  - (5) Advise RMO immediately of any instance when a resource target had been exceeded.
  - (6) If you re-delegate authorities, you are responsible for ensuring adequate training and instruction for all alternate fund certifiers.
  - (7) All appointed stewards of government funds should establish systems to ensure prudent resource use and control.