

DECISION**THE COMPTROLLER GENERAL
OF THE UNITED STATES**
WASHINGTON, D. C. 20548

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FILE: B-183572

DATE: OCT 15 1975

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MATTER OF: General Services Administration Certifying Officers

DIGEST:

GSA certifying officers who perform administrative functions relating to final processing of expenditure vouchers under interagency service and support agreement will not be regarded as certifying officers for purposes of 31 U.S.C. § 82c liability to the extent that serviced Commission retains certification responsibility with respect to basic vouchers.

This decision is rendered at the request of the Assistant Administrator for Administration, General Services Administration (GSA), concerning the potential liability of GSA certifying officers who will be performing functions pursuant to a proposed interagency service and support agreement.

The Assistant Administrator states that GSA presently provides administrative support services relating to the audit and payment of expenditure vouchers under agreements with a number of independent agencies, including the Occupational Safety and Health Review Commission (hereafter the Commission). The vouchers of such agencies, along with GSA vouchers, are processed through an automated accounting system. In the present agreement between GSA and the Commission, GSA certifying officers are authorized by the Commission to audit and certify on its behalf payroll transactions and all classes of vouchers payable from Commission funds.

The Commission now proposes to amend its agreement with GSA to provide in relevant part that the Commission will assume sole certification responsibility for all vouchers and invoices, with the exception of payroll and public vouchers for transportation of passengers (Standard Form 1171). GSA will continue to mechanically process vouchers in all categories for payment. Specifically, the GSA automated accounting system will include the amount of those vouchers certified by the Commission on a magnetic disbursing tape. The same magnetic tape would carry the amounts reflected on vouchers for GSA and other independent agencies provided administrative services, which GSA certifying officers audit and certify for payment. However, as to the vouchers for which the Commission will

have sole certification responsibility, the proposed amendment provides that GSA will perform no audit function and assume no liability for certification. Prior to transmittal of the magnetic tape to the Department of the Treasury, a master voucher and schedule of payment (Standard Form 1166) will be prepared to accompany the master tape. The SF 1166 will reflect those vouchers certified by the Commission and will be signed by GSA certifying officers.

The Assistant Administrator inquires as to the liability under 31 U.S.C. § 82c (1970) of a GSA certifying officer who signs the SF 1166 insofar as it pertains to those vouchers certified by the Commission. This section provides that the officer or employee certifying a voucher is responsible for the existence and correctness of the facts recited in the certificate, voucher or supporting papers and the legality of the proposed payment, and shall be held liable for the amount of any illegal, improper, or incorrect payment resulting from any false, inaccurate or misleading certificate made by him, as well as for any payment prohibited by law or which did not represent a legal obligation. Particular concern is expressed as to the duty of a GSA official handling vouchers after certification by the Commission who may question the propriety of that certification.

As the Assistant Administrator points out, we have held that once there has been certification by an authorized official, later administrative processing of vouchers does not constitute certification for purposes of liability under 31 U.S.C. § 82c. 23 Comp. Gen. 953 (1944); 21 Comp. Gen. 841 (1942). Thus we observed in a letter dated March 30, 1960, to the Secretary of the Treasury, B-142380:

"Where the certifying officer who certifies the voucher and schedule of payments is different from the certifying officer who certifies the basic vouchers, we have consistently applied the principle that the certifying officer who certifies the basic vouchers is responsible for the correctness of such vouchers and the certifying officer who certifies the voucher-schedule is responsible only for errors made in the preparation of the voucher-schedule. * * *"

The instant proposed amendment to the agreement between GSA and the Commission would, with the exception of payroll and transportation expenditures as noted above, restore the normal

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arrangement wherein the officer who certifies basic vouchers is an employee of the agency whose funds are to be disbursed; and would leave GSA officials the sole function of mechanically processing such vouchers for final payment. Compare 44 Comp. Gen. 100 (1964). Accordingly, the legal liability of the GSA official is limited to errors made in his final processing. Of course, to the extent that a GSA official might question the propriety of a Commission certification, we believe that he should, in the interest of good administration, bring the matter to the attention of appropriate Commission officials.

R.F. KELLER

Deputy Comptroller General
of the United States