

**Program Authority to Request Contract Services and Make NonContractual Payments
 Recoverability of Program Loan Cost Expenses
 Community Facilities Program**

Third Character: Purpose		Fourth Character: Detail		Program Activity										
Code	Contract Purpose	Code	Detail	1 - Processing		2 - Servicing		3 - Custodial		4 - Acquired		5 - Inventory		
				(a)	(b)	(a)	(b)	(a)	(b)	(a)	(b)	(a)	(b)	
A	Inspection	1	Real Estate	A	N	A	N	S	R	S	R	S	N	
		2	Chattel	A	N	A	N	S	R	S	R	S	N	
		3	(N/A)											
		4	Repairs			A	N	S	R	S	R	S	N	
		5	Construction	A	N	A	N	S	R	S	R	S	N	
		6	Supervisory			A	N			S	R	S	N	
B	Appraisals	1	Real Estate	A	N	S	N	S	R	S	R	S	N	
		2	Chattel	A	N	S	N	S	R	S	R	S	N	
		3	(N/A)											
C	Analysis & Audits	1	Yearend Analysis/Reports/Audits	A	N	A	N							
		2	Subordination			A	N							
		3	Graduation			A	N							
		4	(N/A)											
		5	Debt Settlement			A	N	A	R					
		6	Budget Plan	A	N	A	N							
		7	Financial Analysis	A	N	A	N							
		8	(N/A)											
		9	Account Auditing/CPA Studies			A	N	A	R					
		A	Other Than Above	A	N	A	N	A	R	A	R	A	N	
D	Information Services	1	Tax Report & Record Documentation	A	N	A	N	S	R	S	R	S	N	
		2	Data Processing/Info Gathering	A	N	A	N	A	R	A	R	A	N	
		3	Comparable and Market Studies	A	N	A	N	A	R	A	R	A	N	
		4	Advertising	A	N	A	N	A	R	A	R	A	N	
		5	Cost Estimators											
		6	Cost Certification											
		7	Review of Annual Reports											
		8	(N/A)											
E	Other Services	1	Architect & Engineering	A	N	A	N	S	R	S	R	S	N	
		2	Surveying	A	N	A	N	S	R	S	R	S	N	
		3	Investigation	A	N	A	N	S	R	S	R	S	N	
		4	Bankruptcy			A	N	S	R					
		5	Foreclosure (Non-Judicial State) (Note 1)			A	R	S	R					

Column (a) - Authorities: A=Administrator; S=State Director; D=Rural Development Manager; C=Community Development Manager; Blank=No Authority
 Column (b) - Recoverability: N=Nonrecoverable; R=Recoverable; Blank=No Authority

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				(a)	(b)	(a)	(b)	(a)	(b)	(a)	(b)	(a)	(b)
E	Other Services	6	Title Search	A	N	S	N	S	R	S	R	S	N
		7	Trustee Agency (Foreclosure Actions)			A	N	S	R	S	R	S	N
		8	Auctioneer (See Note 2)			A	N	S	R	S	R	S	R
		9	Interpreter Services	A	N	A	N	A	N	A	N	A	N
		A	Mediation (No State Program)			A	N	A	R				
		B	Attorney Serv. Foreclosure (Judicial) (Note 1)										
		C	Evictions			A	R	A	R	A	R	A	N
		D	Spec. Writing			A	N	S	R	S	R	S	N
		E	(N/A)										
		F	Maintenance/ Management	1	Property Management/Caretaking					SD	R	SD	R
2	Hauling							SD	R	SD	R	SD	N
3	Temporary Custodial					A	N	SD	R	SD	R	SD	N
4	Other					A	N	A	R	A	R	A	N
G	Repairs/ Improvements	1	Onsite (Note 3)			A	N	S	R	S	R	S	R
		2	Offsite			A	N	S	R	S	R	S	R
H	Real Estate Broker (Exclusive Listing)	1	Commission					A	R	A	R	A	R
		2	Bonus										
I	Real Estate Broker (Open Listing)	1	Commission					A	R	A	R	A	R
		2	Bonus										
J	Environmental (Contractual or NonContractual) (Note 2)	1	NEPA-Environmental Assessments	A	N	A	N					A	N
		2	NEPA-Environmental Impact Statements	A	N	A	N					A	N
		3	Miscellaneous NEPA Studies	S	N	S	N					S	N
		4	Archeological Surveys	S	N	S	N					S	N
		5	Miscellaneous Historical Preservation Activities	S	N	S	N					S	N
		6	Endangered Species Studies	S	N	S	N					S	N
		7	Wetland Delineations	S	N	S	N					S	N
		8	Preliminary Assessments (Notes 3 & 5)									A	R
		9	Site Inspections and Remedial Investigations/ Feasibility Studies (Notes 3 & 5)									A	R

Column (a) - Authorities: A=Administrator; S=State Director; D=Rural Development Manager; C=Community Development Manager; Blank=No Authority
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Code	Contract Purpose	Code	Detail	1 - Processing		2 - Servicing		3 - Custodial		4 - Acquired		5 - Inventory			
				(a)	(b)	(a)	(b)	(a)	(b)	(a)	(b)	(a)	(b)		
J	Environmental (Contractual or NonContractual) (Note 2)	A	Remedial Actions (Notes 3 & 5)									A	R		
		B	Removal Actions (Notes 3, 5 & 6)					A	R			A	R		
		C	Emergency Response Activities (Notes 3, 5 & 6)					A	R			A	R		
		D	Underground Storage Tank Removals (Notes 3, 5 & 6)					A	R			A	R		
		E	Underground Storage Tank Corrective Actions (Notes 3 & 5)									A	R		
		F	Lead Based Paint Testing and Inspections (Note 5)								S	R	S	R	
		G	Lead Based Paint Abatement Activities (Note 5)										S	R	
		H	Transaction Screen Questionnaire (Note 4)			S	N	S	N	S	R	S	R	S	N
		I	Phase I Environmental Site Assessments (Note 4)			S	N	S	N	S	R	S	R	S	N
J	Phase II Environmental Site Assessments (Note 4)			S	N	S	N	S	R	S	R	S	N		
K	Asset Investigation	1	Large Debt Settlement												
		2	Debt Settlement												
L-M	Reserved														
N	NonContractual Payments (Note 2)	1	Real Estate Taxes			S	R	S	R	S	R	S	R		
		2	Personal Property Taxes			S	R	S	R	S	R	S	R		
		3	Insurance			S	R	S	R	S	R	S	R		
		4	Prior and Junior Liens			S	R	S	R	S	R	S	R		
		5	Recording, Filing			S	N	S	R	S	R	S	N		
		6	Mediation (State Certified Program)	A	N/R	A	R	A	R	A	R	A	N		
		7	Land Acquisition								S	R	S	R	
		8	Authorized Selling Expenses			S	R	S	R	S	R	S	R		
		9	Protective Advance												
		A	Utilities	A	N	S	R	S	R	S	R	S	R	N	
		B	Other	A	N/R	A	N/R	A	N/R	A	N/R	A	N/R	N/R	
		C	Selling Points											R	
		D	(N/A)												

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Code	Contract Purpose	Code	Detail	1 - Processing		2 - Servicing		3 - Custodial		4 - Acquired		5 - Inventory	
				(a)	(b)	(a)	(b)	(a)	(b)	(a)	(b)	(a)	(b)
O-X	Reserved												
Y	Managerial	1	Credit Reports (Note 7)	A	N/R	A	N/R	A	N	A	N	A	N
		6	Profile Credit Reports	A	N/R	A	N/R	A	N	A	N	A	N
		K	Claims and Judgements			A	R						
Z	Other	1	Miscellaneous	A	N/R	A	N/R	A	R	A	R	A	N/R

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Notes:

- 1) Includes reimbursable costs.
- 2) An employee does not need a contracting officer warrant to process noncontractual charges.
- 3) These activities applicable for response actions conducted pursuant to the Comprehensive Environmental Response Compensation and Liability Act (CERCLA), Resource Conservation and Recovery Act (RCRA), and Toxic Substance Control Act (TSCA) or state laws governed by these statutes. All response actions shall be conducted by environmental professionals.
- 4) These activities refer to due diligence investigations conducted to evaluate real property for the presence of contamination in loan processing/servicing activities.
- 5) These activities refer to pre-remedial and remedial actions conducted on applicable properties pursuant to environmental statutes. Expenses for Lead Based Paint Testing and Abatement Activities on inventory properties are charged back to the affected property account. Lead Based Paint Testing expenses on acquired properties are charged back to the borrower's account.
- 6) These activities may be conducted on custodial property to protect the Agency's security interest.
- 7) A Credit Report may be obtained for subsequent loan requests only if a borrower has had financial problems or the report will assist in determining eligibility for an additional loan.

**Program Authority to Request Contract Services and Make NonContractual Payments
 Recoverability of Program Loan Cost Expenses
 Business & Industry**

Third Character: Purpose		Fourth Character: Detail		Program Activity									
Code	Contract Purpose	Code	Detail	1 - Processing		2 - Servicing		3 - Custodial		4 - Acquired		5 - Inventory	
				(a)	(b)	(a)	(b)	(a)	(b)	(a)	(b)	(a)	(b)
A	Inspection	1	Real Estate	A	N	A	N	S	R			S	N
		2	Chattel	A	N	A	N	S	R			S	N
		3	Crop	A	N	A	N	S	R			S	N
		4	Repairs			A	N	S	R			S	N
		5	Construction	A	N	A	N	S	R			S	N
		6	Supervisory			A	N					S	N
B	Appraisals	1	Real Estate	A	N	S	N	S	R			S	N
		2	Chattel	A	N	S	N	S	R			S	N
		3	Crop	A	N	S	N						
C	Analysis & Audits	1	Yearend Analysis/Reports/Audits	A	N	A	N						
		2	Subordination			A	N						
		3	Graduation			A	N						
		4	Farm Management Specialist										
		5	Debt Settlement			A	N	A	R				
		6	Budget Plan	A	N	A	N						
		7	Financial Analysis	A	N	A	N						
		8	Interest Credit Renewal										
		9	Account Auditing/CPA Studies			A	N	A	R				
		A	Other Than Above	A	N	A	N	A	R			A	N
D	Information Services	1	Tax Report & Record Documentation	A	N	A	N	S	R			S	N
		2	Data Processing/Info Gathering	A	N	A	N	A	R			A	N
		3	Comparable and Market Studies	A	N	A	N	A	R			A	N
		4	Advertising	A	N	A	N	A	R			A	R
		5	Cost Estimators										
		6	Cost Certification										
		7	Review of Annual Reports										
		8	Wage Match										
E	Other Services	1	Architect & Engineering	A	N	A	N	S	R			S	N
		2	Surveying	A	N	A	N	S	R			S	N
		3	Investigation	A	N	A	N	S	R			S	N
		4	Bankruptcy			A	N	S	R				

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				(a)	(b)	(a)	(b)	(a)	(b)	(a)	(b)	(a)	(b)
E	Other Services	5	Foreclosure (Non-Judicial State)(Note 1)			A	R	S	R				
		6	Title Search	A	N			S	R			S	N
		7	Trustee Agency (Foreclosure Actions)			A	N	S	R			S	N
		8	Auctioneer (See Note 2)			A	N	S	R			S	R
		9	Interpreter Services	A	N	A	N	A	N			A	N
		A	Mediation (No State Program)			A	N	A	R				
		B	Attorney Serv. Foreclosure (Judicial) (Note 1)			A	R	A	R			A	N
		C	Evictions										
		D	Spec. Writing			A	N	S	R			S	N
		E	(N/A)										
F	Maintenance/ Management	1	Property Management/Caretaking					S	R			S	N
		2	Hauling					S	R			S	N
		3	Temporary Custodial			A	N	S	R			S	N
		4	Other			A	N	A	R			A	N
G	Repairs/ Improvements	1	Onsite (Note 3)			A	R	S	R			S	R
		2	Offsite					S	R			S	R
H	Real Estate Broker (Exclusive Listing)	1	Commission										
		2	Bonus										
I	Real Estate Broker (Open Listing)	1	Commission					S	R			S	R
		2	Bonus										
J	Environmental (Contractual or NonContractual) (Note 2)	1	NEPA-Environmental Assessments	A	N	A	N					A	N
		2	NEPA-Environmental Impact Statements	A	N	A	N					A	N
		3	Miscellaneous NEPA Studies	S	N	S	N					S	N
		4	Archeological Surveys	S	N	S	N					S	N
		5	Miscellaneous Historical Preservation Activities	S	N	S	N					S	N
		6	Endangered Species Studies	S	N	S	N					S	N
		7	Wetland Delineations	S	N	S	N					S	N
		8	Preliminary Assessments (Notes 3 & 5)									A	R
		9	Site Inspections and Remedial Investigations/ Feasibility Studies (Notes 3 & 5)									A	R

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				(a)	(b)	(a)	(b)	(a)	(b)	(a)	(b)	(a)	(b)
J	Environmental (Contractual or NonContractual) (Note 2)	A	Remedial Actions (Notes 3 & 5)									A	R
		B	Removal Actions (Notes 3, 5 & 6)					A	R			A	R
		C	Emergency Response Activities (Notes 3, 5 & 6)					A	R			A	R
		D	Underground Storage Tank Removals (Notes 3, 5 & 6)					A	R			A	R
		E	Underground Storage Tank Corrective Actions (Notes 3 & 5)									A	R
		F	Lead Based Paint Testing and Inspections (Note 5)									S	N
		G	Lead Based Paint Abatement Activities (Note 5)									S	R
		H	Transaction Screen Questionnaire (Note 4)	S	N	S	N	S	R	S	R	S	N
		I	Phase I Environmental Site Assessments (Note 4)	S	N	S	N	S	R	S	R	S	N
		J	Phase II Environmental Site Assessments (Note 4)	S	N	S	N	S	R	S	R	S	N
K	Asset Investigation	1	Large Debt Settlement										
		2	Debt Settlement										
L-M	Reserved												
N	NonContractual Payments (Note 2)	1	Real Estate Taxes			S	R	S	R			S	R
		2	Personal Property Taxes			S	R	S	R			S	R
		3	Insurance			S	R	S	R			S	R
		4	Prior and Junior Liens			S	R	S	R			S	R
		5	Recording, Filing			S	N	S	R			S	N
		6	Mediation (State Certified Program)										
		7	Land Acquisition									S	R
		8	Authorized Selling Expenses	A	R	S	R	S	R			S	R
		9	Protective Advance										

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				(a)	(b)	(a)	(b)	(a)	(b)	(a)	(b)	(a)	(b)	
N	NonContractual Payments (Note 2)	A	Utilities	A	R	S	R	S	R			S	N	
		B	Other	A	N	A	N	A	R	A	R	A	N	
		C	Selling Points											
		D	(N/A)											
O-X	Reserved													
Y	Managerial	1	Credit Reports (Note 7)											
		6	Profile Credit Reports											
		K	Claims and Judgements			A	R							
Z	Other	1	Miscellaneous	A	N/R	A	N/R	A	R	A	R	A	N	

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- 4) These activities refer to due diligence investigations conducted to evaluate real property for the presence of contamination in loan processing/servicing activities.
- 5) These activities are conducted on inventory properties and refer to pre-remedial and remedial actions conducted pursuant to environmental statutes.
- 6) These activities may be conducted on custodial property to protect the Agency's security interest.
- 7) A Credit Report may be obtained for subsequent loan requests only if a borrower has had financial problems or the report will assist in determining eligibility for an additional loan.

**Program Authority to Request Contract Services and Make NonContractual Payments
 Recoverability of Program Loan Cost Expenses
 Water & Waste Disposal Programs**

Third Character: Purpose		Fourth Character: Detail		Program Activity									
Code	Contract Purpose	Code	Detail	1 - Processing		2 - Servicing		3 - Custodial		4 - Acquired		5 - Inventory	
				(a)	(b)	(a)	(b)	(a)	(b)	(a)	(b)	(a)	(b)
A	Inspection	1	Real Estate	A	N	A	N	S	R	S	R	S	N
		2	Chattel	A	N	A	N	S	R	S	R	S	N
		3	Crop					S	R	S	R	S	N
		4	Repairs			A	N	S	R	S	R	S	N
		5	Construction	A	N	A	N	S	R	S	R	S	N
		6	Supervisory			A	N			S	R	S	N
B	Appraisals	1	Real Estate	A	N	S	N	S	R	S	R	S	N
		2	Chattel	A	N	S	N	S	R	S	R	S	N
		3	Crop					S	R	S	R	S	N
C	Analysis & Audits	1	Yearend Analysis/Reports/Audits	A	N	A	N						
		2	Subordination			A	N						
		3	Graduation			A	N						
		4	Farm Management Specialist										
		5	Debt Settlement			A	N	A	R				
		6	Budget Plan	A	N	A	N						
		7	Financial Analysis	A	N	A	N						
		8	Interest Credit Renewal										
		9	Account Auditing/CPA Studies			A	N	A	R				
		A	Other Than Above	A	N	A	N	A	R	A	R	A	N
D	Information Services	1	Tax Report & Record Documentation	A	N	A	N	S	R	S	R	S	N
		2	Data Processing/Info Gathering	A	N	A	N	A	R	A	R	A	N
		3	Comparable and Market Studies	A	N	A	N	A	R	A	R	A	N
		4	Advertising	A	N	A	N	A	R	A	R	A	R
		5	Cost Estimators										
		6	Cost Certification										
		7	Review of Annual Reports										
		8	Wage Match										
E	Other Services	1	Architect & Engineering	A	N	A	N	S	R	S	R	S	N
		2	Surveying	A	N	A	N	S	R	S	R	S	N
		3	Investigation	A	N	A	N	S	R	S	R	S	N
		4	Bankruptcy			A	N	S	R				
		5	Foreclosure (Non-Judicial State)(Note 1)			A	N	S	R				

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 Water & Waste Disposal Programs**

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				(a)	(b)	(a)	(b)	(a)	(b)	(a)	(b)	(a)	(b)
E	Other Services	6	Title Search	A	N	S	N	S	R	S	R	S	N
		7	Trustee Agency (Foreclosure Actions)			A	N	S	R	S	R	S	N
		8	Auctioneer (See Note 2)			A	N	S	R	S	R	S	R
		9	Interpreter Services	A	N	A	N	A	N	A	N	A	N
		A	Mediation (No State Program)			A	N	A	R				
		B	Attorney Serv. Foreclosure (Judicial) (Note 1)										
		C	Evictions			A	R	A	R	A	R	A	N
		D	Spec. Writing			A	N	S	R	S	R	S	N
		E	(N/A)										
		F	Maintenance/ Management	1	Property Management/Caretaking					S	R	S	R
2	Hauling							S	R	S	R	S	N
3	Temporary Custodial					A	N	S	R	S	R	S	N
4	Other					A	N	A	R	A	R	A	N
G	Repairs/ Improvements	1	Onsite (Note 3)			A	R	S	R	S	R	S	R
		2	Offsite			A	R	S	R	S	R	S	R
H	Real Estate Broker (Exclusive Listing)	1	Commission					A	R	A	R	A	R
		2	Bonus										
I	Real Estate Broker (Open Listing)	1	Commission					A	R	A	R	A	R
		2	Bonus										
J	Environmental (Contractual or NonContractual) (Note 2)	1	NEPA-Environmental Assessments	A	N	A	N					A	N
		2	NEPA-Environmental Impact Statements	A	N	A	N					A	N
		3	Miscellaneous NEPA Studies	S	N	S	N					S	N
		4	Archeological Surveys	S	N	S	N					S	N
		5	Miscellaneous Historical Preservation Activities	S	N	S	N					S	N
		6	Endangered Species Studies	S	N	S	N					S	N
		7	Wetland Delineations	S	N	S	N					S	N
		8	Preliminary Assessments (Notes 3 & 5)									A	R
		9	Site Inspections and Remedial Investigations/ Feasibility Studies (Notes 3 & 5)									A	R
		A	Remedial Actions (Notes 3 & 5)									A	R
B	Removal Actions (Notes 3, 5 & 6)					A	R			A	R		

Column (a) - Authorities: A=Administrator; S=State Director; Blank=No Authority
 Column (b) - Recoverability: N=Nonrecoverable; R=Recoverable; Blank=No Authority

**Program Authority to Request Contract Services and Make NonContractual Payments
 Recoverability of Program Loan Cost Expenses
 Water & Waste Disposal Programs**

Third Character: Purpose		Fourth Character: Detail		Program Activity									
Code	Contract Purpose	Code	Detail	1 - Processing		2 - Servicing		3 - Custodial		4 - Acquired		5 - Inventory	
				(a)	(b)	(a)	(b)	(a)	(b)	(a)	(b)	(a)	(b)
J	Environmental (Contractual or NonContractual) (Note 2)	C	Emergency Response Activities (Notes 3, 5 & 6)					A	R			A	R
		D	Underground Storage Tank Removals (Notes 3, 5 & 6)					A	R			A	R
		E	Underground Storage Tank Corrective Actions (Notes 3 & 5)									A	R
		F	Lead Based Paint Testing and Inspections (Note 5)									S	N
		G	Lead Based Paint Abatement Activities (Note 5)									S	R
		H	Transaction Screen Questionnaire (Note 4)	S	N	S	N	S	R	S	R	S	N
		I	Phase I Environmental Site Assessments (Note 4)	S	N	S	N	S	R	S	R	S	N
		J	Phase II Environmental Site Assessments (Note 4)	S	N	S	N	S	R	S	R	S	N
		K	Public Notices	S	N	S	N					S	N
		K	Asset Investigation	1	Large Debt Settlement								
2	Debt Settlement												
L-M	Reserved												
N	NonContractual Payments (Note 2)	1	Real Estate Taxes			S	R	S	R	S	R	S	R
		2	Personal Property Taxes			S	R	S	R	S	R	S	R
		3	Insurance			S	R	S	R	S	R	S	R
		4	Prior and Junior Liens			S	R	S	R	S	R	S	R
		5	Recording, Filing			S	N	S	R	S	R	S	N
		6	Mediation (State Certified Program)			S	N						
		7	Land Acquisition							S	R	S	R
		8	Authorized Selling Expenses			S	N	S	R	S	R	S	R
		9	Protective Advance										
		A	Utilities			S	R	S	R	S	R	S	N
		B	Other	A	N	A	N	A	R	A	R	A	N
		C	Selling Points										
		D	(N/A)										
		O-X	Reserved										
Y	Managerial	1	Credit Reports (Note 7)										
		6	Profile Credit Reports										
Z	Other	1	Miscellaneous	A	N/R	A	N/R	A	R	A	R	A	N

Column (a) - Authorities: A=Administrator; S=State Director; Blank=No Authority
 Column (b) - Recoverability: N=Nonrecoverable; R=Recoverable; Blank=No Authority

**Program Authority to Request Contract Services and Make NonContractual Payments
Recoverability of Program Loan Cost Expenses
Water & Waste Disposal Programs**

Notes:

- 1) Includes reimbursable costs.
- 2) An employee does not need a contracting officer warrant to process noncontractual charges.
- 3) These activities applicable for response actions conducted pursuant to the Comprehensive Environmental Response Compensation and Liability Act (CERCLA), Resource Conservation and Recovery Act (RCRA), and Toxic Substance Control Act (TSCA) or state laws governed by these statutes. All response actions shall be conducted by environmental professionals.
- 4) These activities refer to due diligence investigations conducted to evaluate real property for the presence of contamination in loan processing/servicing activities.
- 5) These activities are conducted on inventory properties and refer to pre-remedial and remedial actions conducted pursuant to environmental statutes.
- 6) These activities may be conducted on custodial property to protect the Agency's security interest.
- 7) A Credit Report may be obtained for subsequent loan requests only if a borrower has had financial problems or the report will assist in determining eligibility for an additional loan.

(Reserved)

**Program Authority to Request Contract Services and Make NonContractual Payments
 Recoverability of Program Loan Cost Expenses
 Single Family Housing Programs**

Third Character: Purpose		Fourth Character: Detail		Program Activity									
Code	Contract Purpose	Code	Detail	1 - Processing		2 - Servicing		3 - Custodial		4 - Acquired		5 - Inventory	
				(a)	(b)	(a)	(b)	(a)	(b)	(a)	(b)	(a)	(b)
A	Inspection	1	Real Estate	A	N	A	N	SDC	R	SDC	R	SDC	N
		2	(N/A)										
		3	(N/A)										
		4	Repairs	C	N	S	N	SDC	R			SDC	N
		5	Construction	C	N	S	N	A	R			A	N
		6	Supervisory	A	N	A	N	A	R	A	R	A	N
B	Appraisals	1	Real Estate	S	N/R	S	N/R	S	R	S	R	S	R
		2	(N/A)										
		3	(N/A)										
C	Analysis & Audits	1	Yearend Analysis/Reports/Audits			A	N	A	R	A	R	A	N
		2	Subordination										
		3	Graduation			A	N						
		4	(N/A)										
		5	Debt Settlement			A	N						
		6	Budget Plan			A	N	A	R	A	R	A	N
		7	Financial Analysis			A	N						
		8	Interest Credit Renewal			S	N						
		9	Account Auditing/CPA Studies			A	N						
		A	Other Than Above			A	N	A	R	A	R	A	N
D	Information Services	1	Tax Report & Record Documentation			S	N	S	R	S	R	S	N
		2	Data Processing/Info Gathering			A	N	A	R	A	R	A	N
		3	Comparable and Market Studies			S	N	S	R	S	R	S	N
		4	Advertising			SDC	N	SDC	R	SDC	R	SDC	N/R
		5	Cost Estimators	A	N							A	N
		6	Cost Certification										
		7	Review of Annual Reports										
		8	Wage Match	S	N	S	N						

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**Program Authority to Request Contract Services and Make NonContractual Payments
 Recoverability of Program Loan Cost Expenses
 Single Family Housing Programs**

Third Character: Purpose		Fourth Character: Detail		Program Activity									
Code	Contract Purpose	Code	Detail	1 - Processing		2 - Servicing		3 - Custodial		4 - Acquired		5 - Inventory	
				(a)	(b)	(a)	(b)	(a)	(b)	(a)	(b)	(a)	(b)
E	Other Services	1	Architect & Engineering			S	N	S	R	S	R	S	N
		2	Surveying			S	N	S	R	SDC	R	SDC	R
		3	Investigation			A	N	A	R	A	R	A	R
		4	Bankruptcy			S	N	S	N/R	S	N/R	S	N/R
		5	Foreclosure (Non-Judicial State) (Note 1)			S	R	S	R	S	R	S	N
		6	Title Search			SDC	N	SDC	R	SDC	R	SDC	R
		7	Trustee Agency (Foreclosure Actions)			S	R	S	R	S	R	S	R
		8	Auctioneer									A	R
		9	Interpreter Services	S	N	S	N	S	N	S	N	S	R
		A	Mediation (No State Program)	A	N/R	A	R	A	R	A	R	A	R
		B	Attorney Serv. Foreclosure (Judicial) (Note 1)			S	R	S	R	S	R	S	R
		C	Evictions			A	R	S	R	S	R	S	R
		D	Spec. Writing			A	N	SDC	R	SDC	R	SDC	R
		E	Supervisory Visits			A	N	A	R	A	R	A	R
		F	Maintenance/ Management	1	Property Management/Caretaking			A	N	SDC	R	SDC	R
2	Hauling					A	R	SDC	R	SDC	R	SDC	R
3	Temporary Custodial					A	N	SDC	R	SDC	R	SDC	R
4	Other			A	N	A	N	S	R	S	R	S	R
G	Repairs/ Improvements	1	Onsite (Note 7)					SDC	R	SDC	R	SDC	R
		2	Offsite					A	R	A	R	A	R
H	Real Estate Broker (Exclusive Listing)	1	Commission									SDC	R
		2	Bonus									S	R
		3	Other									SDC	R
I	Real Estate Broker (Open Listing)	1	Commission									SDC	R
		2	Bonus									S	R
J	Environmental (Contractual or NonContractual) (Note 2)	1	NEPA-Environmental Assessments	A	N	A	N					A	N
		2	NEPA-Environmental Impact Statements	A	N	A	N					A	N
		3	Miscellaneous NEPA Studies	S	N	S	N					S	N
		4	Archeological Surveys	S	N	S	N					S	N

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**Program Authority to Request Contract Services and Make NonContractual Payments
 Recoverability of Program Loan Cost Expenses
 Single Family Housing Programs**

Third Character: Purpose		Fourth Character: Detail		Program Activity									
Code	Contract Purpose	Code	Detail	1 - Processing		2 - Servicing		3 - Custodial		4 - Acquired		5 - Inventory	
				(a)	(b)	(a)	(b)	(a)	(b)	(a)	(b)	(a)	(b)
J	Environmental (Contractual or NonContractual) (Note 2)	5	Miscellaneous Historical Preservation Activities	S	N	S	N					S	N
		6	Endangered Species Studies	S	N	S	N					S	N
		7	Wetland Delineations	S	N	S	N					S	N
		8	Preliminary Assessments (Notes 3 & 5)									A	R
		9	Site Inspections and Remedial Investigations/ Feasibility Studies (Notes 3 & 5)									A	R
		A	Remedial Actions (Notes 3 & 5)									A	R
		B	Removal Actions (Notes 3, 5 & 6)					A	R	A	R	A	R
		C	Emergency Response Activities (Notes 3, 5 & 6)					A	R	A	R	A	R
		D	Underground Storage Tank Removals (Notes 3, 5 & 6)					A	R	A	R	A	R
		E	Underground Storage Tank Corrective Actions (Notes 3 & 5)									A	R
		F	Lead Based Paint Testing and Inspections (Note 5)							S	R	S	R
		G	Lead Based Paint Abatement Activities (Note 5)									S	R
		H	Transaction Screen Questionnaire (Note 4)	S	N	S	N	S	R	S	R	S	N
I	Phase I Environmental Site Assessments (Note 4)	S	N	S	N	S	R	S	R	S	N		
J	Phase II Environmental Site Assessments (Note 4)	S	N	S	N	S	R	S	R	S	N		
K	Asset Investigation	1	Large Debt Settlement										
		2	Debt Settlement										
L-M	Reserved												
N	NonContractual Payments (Note 2)	1	Real Estate Taxes			A	R	A	R	A	R	SDC	R
		2	Personal Property Taxes			SDC	R	SDC	R	SDC	R	SDC	R
		3	Insurance			SDC	R	SDC	R	SDC	R	SDC	R
		4	Prior and Junior Liens			SDC	R	SDC	R	SDC	R	SDC	R
		5	Recording, Filing			SDC	N	SDC	R	SDC	R	SDC	R

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**Program Authority to Request Contract Services and Make NonContractual Payments
 Recoverability of Program Loan Cost Expenses
 Single Family Housing Programs**

Third Character: Purpose		Fourth Character: Detail		Program Activity										
Code	Contract Purpose	Code	Detail	1 - Processing		2 - Servicing		3 - Custodial		4 - Acquired		5 - Inventory		
				(a)	(b)	(a)	(b)	(a)	(b)	(a)	(b)	(a)	(b)	
N	NonContractual Payments (Note 2)	6	Mediation (State Certified Program)	A	N/R	A	R	A	R	A	R	A	N	
		7	Land Acquisition											
		8	Authorized Selling Expenses			SDC	R				SDC	R		
		9	Protective Advance			SDC	R							
		A	Utilities			SDC	R	SDC	R	SDC	R	SDC	R	
		B	Other	A	N/R	A	N/R	A	N/R	A	N/R	A	N/R	
		C	Selling Points										S	R
		D	Co-Pay/Homestead Appraisals											
		E	Reimbursement Negative Escrow				SDC	R						
		F	Seller's Portion Current Year Taxes				SDC	R						
O-X	Reserved													
Y	Managerial	1	Credit Reports	S	R	S	N							
		6	Profile Credit Reports	A	N	S	N							
		8	Central Servicing Center(CSC) (General)			A	N/R							
		9	CSC Initial Tax Escrow Deposit			A	R							
		A	CSC Current Tax Payment			A	R							
		B	CSC Tax Penalties for RHS			A	R							
		C	CSC Tax Penalties for Borrower			A	R							
		D	Miscellaneous	A	N/R	A	N/R							
		E	CSC Homeowners' Insurance			A	R							
		F	CSC Flood Insurance			A	R							
		G	CSC Force Place Homeowners' Insurance			A	R							
		H	CSC Force Place Flood Insurance			A	R							
		I	CSC Tax Service Fee			A	R							
		J	CSC Small Escrow Shortages			A	R							
		K	Claims and Judgements			A	R							
		L	CSC Workload Contracts			A	R							
		M	States' Workload Contracts			S	R							
N	CSC Large Escrow Shortages			A	R									
P	CSC Flood Determinations			A	R									
Z	Other	1	Miscellaneous	A	N/R	A	N/R	A	R	A	R	A	N/R	

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**Program Authority to Request Contract Services and Make NonContractual Payments
Recoverability of Program Loan Cost Expenses
Single Family Housing Programs**

Notes:

- 1) Includes reimbursable costs.
- 2) An employee does not need a contracting officer warrant to process noncontractual charges.
- 3) These activities applicable for response actions conducted pursuant to the Comprehensive Environmental Response Compensation, and Liability Act (CERCLA), Resource Conservation and Recovery Act (RCRA), and Toxic Substance Control Act (TSCA) or state laws governed by these statutes. All response actions shall be conducted by environmental professionals.
- 4) These activities refer to due diligence investigations conducted to evaluate real property for the presence of contamination in loan processing/servicing activities.
- 5) These activities refer to pre-remedial and remedial actions conducted on applicable properties pursuant to environmental statutes. Expenses for Lead Based Paint Testing and Abatement Activities on inventory properties are charged back to the affected property account. Lead Based Paint Testing expenses on acquired properties are charged back to the borrower's account.
- 6) These activities may be conducted on custodial property to protect the Agency's security interest.
- 7) District (D) and County (C) program authority is limited to \$15,000 per property. Administrator (A) and State Director (S) have no limit.

**Program Authority to Request Contract Services and Make NonContractual Payments
 Recoverability of Program Loan Cost Expenses
 Multi-Family Housing Programs**

Third Character: Purpose

Fourth Character: Detail

Program Activity

Code	Contract Purpose	Code	Detail	1 - Processing		2 - Servicing		3 - Custodial		4 - Acquired		5 - Inventory	
				(a)	(b)	(a)	(b)	(a)	(b)	(a)	(b)	(a)	(b)
A	Inspection	1	Real Estate	S	N	S	N	S	R	S	R	S	R
		2	(N/A)										
		3	(N/A)										
		4	Repairs	SD	N	SD	N	SD	R	SD	R	SD	R
		5	Construction	S	N	S	N	S	R	S	R	S	R
		6	Supervisory	A	N	A	N	A	R	S	R	A	R
B	Appraisals	1	Real Estate	S	N	S	N	S	R	S	R	S	R
		2	(N/A)										
		3	(N/A)										
C	Analysis & Audits	1	Yearend Analysis/Reports/Audits			S	N	A	R	S	R	A	R
		2	Subordination										
		3	Graduation										
		4	(N/A)										
		5	Debt Settlement										
		6	Budget Plan			S	N	A	R	S	R	A	R
		7	Financial Analysis	A	N	S	N	A	R				
		8	Interest Credit Renewal										
		9	Account Auditing/CPA Studies	A	N	S	N	A	R	S	R	A	R
		A	Other Than Above	A	N	S	N	A	R	A	R	A	R
D	Information Services	1	Tax Report & Record Documentation	A	N	S	N	A	R	S	R	A	R
		2	Data Processing/Info Gathering	A	N	S	N	A	R	S	R	A	R
		3	Comparable and Market Studies	A	N	S	N	A	R	S	R	A	R
		4	Advertising	SDC	N	SDC	N	SDC	R	SDC	R	SDC	R
		5	Cost Estimators	A	N	S	N	A	R	S	R	A	R
		6	Cost Certification	A	N	S	N	A	R	S	R	A	R
		7	Review of Annual Reports	A	N	S	N	A	R	S	R	A	R
		8	Wage Match	S	N	S	N	S	R	S	R	S	R
E	Other Services	1	Architect & Engineering			A	N	S	R	S	R	S	R
		2	Surveying			A	N	S	R	S	R	S	R
		3	Investigation			A	N	S	R	S	R	S	R
		4	Bankruptcy					S	N/R				
		5	Foreclosure (Non-Judicial State) (Note 1)			S	R	S	R	S	R		

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 Column (b) - Recoverability: N=Nonrecoverable; R=Recoverable; Blank=No Authority

**Program Authority to Request Contract Services and Make NonContractual Payments
 Recoverability of Program Loan Cost Expenses
 Multi-Family Housing Programs**

Third Character: Purpose

Fourth Character: Detail

Program Activity

Code	Contract Purpose	Code	Detail	1 - Processing		2 - Servicing		3 - Custodial		4 - Acquired		5 - Inventory	
				(a)	(b)	(a)	(b)	(a)	(b)	(a)	(b)	(a)	(b)
E	Other Services	6	Title Search			SDC	N	SDC	R	SDC	R	SDC	R
		7	Trustee Agency (Foreclosure Actions)			S	N	S	R	S	R		
		8	Auctioneer (See Note 7)									S	R
		9	Interpreter Services	S	R	S	R	S	R	S	R	S	R
		A	Mediation (No State Program)	A	N/R	A	R	A	R	A	R	A	R
		B	Attorney Serv. Foreclosure (Judicial) (Note 1)			S	R	A	R	A	R		
		C	Evictions					A	R	A	R	A	R
		D	Spec. Writing					SDC	R	SDC	R	SDC	R
		E	Supervisory Visits					A	R	A	R	A	R
F	Maintenance/ Management	1	Property Management/Caretaking					S	R	SD	R	SD	R
		2	Hauling			A	R	SD	R	SD	R	SD	R
		3	Temporary Custodial			A	R	SD	R	SD	R	SD	R
		4	Other					SD	R	SD	R	SD	R
G	Repairs/ Improvements	1	Onsite (Note 3)					SDC	R	SDC	R	SDC	R
		2	Offsite					A	R	A	R	A	R
H	Real Estate Broker (Exclusive Listing)	1	Commission									SDC	R
		2	Bonus									S	R
I	Real Estate Broker (Open Listing)	1	Commission									SDC	R
		2	Bonus									S	R
J	Environmental (Contractual or NonContractual) (Note 2)	1	NEPA-Environmental Assessments	A	N	A	N					A	N
		2	NEPA-Environmental Impact Statements	A	N	A	N					A	N
		3	Miscellaneous NEPA Studies	S	N	S	N					S	N
		4	Archeological Surveys	S	N	S	N					S	N
		5	Miscellaneous Historical Preservation Activities	S	N	S	N					S	N
		6	Endangered Species Studies	S	N	S	N					S	N
		7	Wetland Delineations	S	N	S	N					S	N
		8	Preliminary Assessments (Notes 3 & 5)									A	R
		9	Site Inspections and Remedial Investigations/ Feasibility Studies (Notes 3 & 5)									A	R

Column (a) - Authorities: A=Administrator; S=State Director; D=Rural Development Manager; C=Community Development Manager; Blank=No Authority

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**Program Authority to Request Contract Services and Make NonContractual Payments
 Recoverability of Program Loan Cost Expenses
 Multi-Family Housing Programs**

Third Character: Purpose		Fourth Character: Detail		Program Activity									
Code	Contract Purpose (Contractual or NonContractual) (Note 2)	Code	Detail	1 - Processing		2 - Servicing		3 - Custodial		4 - Acquired		5 - Inventory	
				(a)	(b)	(a)	(b)	(a)	(b)	(a)	(b)	(a)	(b)
J	Environmental (Contractual or NonContractual) (Note 2)	A	Remedial Actions (Notes 3 & 5)									A	R
		B	Removal Actions (Notes 3, 5 & 6)					A	R			A	R
		C	Emergency Response Activities (Notes 3, 5 & 6)					A	R			A	R
		D	Underground Storage Tank Removals (Notes 3, 5 & 6)					A	R			A	R
		E	Underground Storage Tank Corrective Actions (Notes 3 & 5)									A	R
		F	Lead Based Paint Testing and Inspections (Note 5)							S	R	S	R
		G	Lead Based Paint Abatement Activities (Note 5)									S	R
		H	Transaction Screen Questionnaire (Note 4)	S	N	S	N	S	R	S	R	S	N
		I	Phase I Environmental Site Assessments (Note 4)	S	N	S	N	S	R	S	R	S	R
		J	Phase II Environmental Site Assessments (Note 4)	S	N	S	N	S	R	S	R	S	R
K	Asset Investigation	1	Large Debt Settlement										
		2	Debt Settlement										
L-M	Reserved												
N	NonContractual Payments (Note 2)	1	Real Estate Taxes			SDC	R	SDC	R	SDC	R	SDC	R
		2	Personal Property Taxes			SDC	R	SDC	R	SDC	R	SDC	R
		3	Insurance			SDC	R	SDC	R	SDC	R	SDC	R
		4	Prior and Junior Liens			SDC	R	SDC	R	SDC	R	SDC	R
		5	Recording, Filing	A	N	SDC	N	SDC	R	SDC	R	SDC	R
		6	Mediation (State Certified Program)									A	R
		7	Land Acquisition									SDC	R
		8	Authorized Selling Expenses			SDC	R	SDC	R	SDC	R	SDC	R
		9	Protective Advance			S	R					S	R
		A	Utilities					SDC	R	SDC	R	SDC	R
		B	Other	A	N/R	A	N/R	A	N/R	A	N/R	A	N/R
		C	Selling Points									A	R
		D	Co-Pay/Homestead Appraisals										

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**Program Authority to Request Contract Services and Make NonContractual Payments
 Recoverability of Program Loan Cost Expenses
 Multi-Family Housing Programs**

Third Character: Purpose		Fourth Character: Detail		Program Activity									
Code	Contract Purpose	Code	Detail	1 - Processing		2 - Servicing		3 - Custodial		4 - Acquired		5 - Inventory	
				(a)	(b)	(a)	(b)	(a)	(b)	(a)	(b)	(a)	(b)
O-X	Reserved												
Y	Managerial	1	Credit Reports	S	R	S	N						
Z	Other	1	Miscellaneous	A	N/R	A	N/R	A	R	A	R	A	N/R

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Notes:

- 1) Includes reimbursable costs.
- 2) An employee does not need a contracting officer warrant to process noncontractual charges.
- 3) These activities applicable for response actions conducted pursuant to the Comprehensive Environmental Response Compensation, and Liability Act (CERCLA), Resource Conservation and Recovery Act (RCRA), and Toxic Substance Control Act (TSCA) or state laws governed by these statutes. All response actions shall be conducted by environmental professionals.
- 4) These activities refer to due diligence investigations conducted to evaluate real property for the presence of contamination in loan processing/servicing activities.
- 5) These activities refer to pre-remedial and remedial actions conducted on applicable properties pursuant to environmental statutes. Expenses for Lead Based Paint Testing and Abatement Activities on inventory properties are charged back to the affected property account. Lead Based Paint Testing expenses on acquired properties are charged back to the borrower's account.
- 6) These activities may be conducted on custodial property to protect the Agency's security interest.
- 7) District (D) and County (C) program authority is limited to \$15,000 per property. Administrator (A) and State Director (S) have no limit.

RESPONSIBILITIES OF CERTIFYING AND DISBURSING OFFICERS

Reference: Title 3, Chapter 6 of GAO's Policy and
Procedures Manual for Guidance of Federal
Agencies

(Refer to section 2024.29 of this instruction)

CHAPTER 6--RESPONSIBILITIES OF CERTIFYING AND DISBURSING OFFICERS

Accountability for public funds in civilian agencies generally rests with the certifying officer who certifies vouchers for payment. In military establishments, this responsibility rests with the disbursing officer who makes the payment.

SECTION 54--CERTIFYING OFFICERS

54.1 BASIC RESPONSIBILITIES

The act entitled "To fix the responsibilities of disbursing and certifying officers, and for other purposes," approved December 29, 1941, as amended, 31 U.S.C. 82c and 82d, provides that the officer or employee certifying a voucher for payment shall, except as hereinafter provided:

(1) be held responsible for the existence and correctness of the facts recited in the certificate or otherwise stated on the voucher or its supporting papers; for the legality of the proposed payment under the appropriation or fund involved; and for the correctness of the computations therein (see section 46 of chapter 5 which modifies this responsibility if statistical sampling is involved);

(2) be held accountable for and required to make good to the United States 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 under the appropriation or fund involved (see section 46 of chapter 5 which modifies this accountability if statistical sampling is involved).

54.2 ENFORCEMENT OF CERTIFYING OFFICER'S LIABILITY

The Act of December 29, 1941, provides in section 3, 31 U.S.C. 82d, that the liability of the certifying officer or employee shall be enforced in the same manner and to the same extent as provided by law with respect to enforcement of the liability of disbursing and other accountable officers.

54.3 PECUNIARY LIABILITY OF CERTIFYING OFFICERS

Unlike a disbursing officer or a collector of public moneys who is accountable for public moneys received by him (31 U.S.C. 496), a certifying officer has no public funds in his possession and, pursuant to section 2 of the Act of December 29, 1941, 31 U.S.C. 82c, he is accountable for and required to make good to the United States only the amount of any illegal, improper, or incorrect payment resulting from any false, inaccurate, or misleading certification made by him, as well as any payment prohibited by law or which did not represent a legal obligation under the appropriation or fund involved.

Until an improper payment based upon an inaccurate certification is made, there is no pecuniary liability on his part nor "accounts" requiring settlement by the General Accounting Office.

54.4 RIGHT TO AN ADVANCE DECISION

Certifying officers are provided with a means of protection against the certification of vouchers for payment which may prove to be illegal. They have the right to apply for and obtain a decision by the Comptroller General on any question of law involved in a payment on any vouchers presented to them for certification. (See 31 U.S.C. 82d.) This matter is discussed in greater detail in title 1 of this manual.

In lieu of requesting a decision by the Comptroller General for items of \$25 or less, disbursing and certifying officers may rely upon written advice from an agency official designated by the head of each department or agency. A copy of the document containing such advice should be attached to the voucher and the propriety of any such payment will be considered conclusive on the General Accounting Office in its settlement of the accounts involved. (B-161457, July 14, 1976, Letter to Heads of Departments and Agencies from the Comptroller General)

54.5 APPLICATION OF THE ACT OF DECEMBER 29, 1941

Section 4 of the act, 31 U.S.C. 82e, which deals with certifying officers, provides that:

54.9 TERMINATION OR AMENDMENT OF AUTHORITY

Authorizations issued to certifying officers will be deemed to be in effect until terminated, revoked, or amended. In the event of the termination, revocation or amendment of the authorization of a certifying officer due to separation from the service or otherwise, the appropriate disbursing officer shall be promptly notified by letter or other appropriate written notice, signed by the head of the department, establishment, or agency, or by a lawfully delegated and duly authorized official of the head of the department whose signature is on file with, or known to, the disbursing officer, giving the effective date of the termination, revocation, or amendment.

54.10 IDENTIFICATION BY TITLE AND NAME

In certifying payment vouchers and voucher and schedule of payments, and in all official matters relating thereto, the title "Authorized Certifying Officer" shall be used. The certifying officer's name will be typed or printed and his signature on payment vouchers, voucher and schedule of payments, and all official correspondence relating to his duties as certifying officer, and the date of certification must be shown in the certificate.

SECTION 55--DISBURSING OFFICERS

55.1 BASIC RESPONSIBILITIES

The Act of December 29, 1941, 31 U.S.C. 82b, provides that disbursing officers under the executive branch of the Government, except those to which the act is inapplicable (see subsection 54.5), shall:

(1) Disburse moneys only upon, and in strict accordance with, vouchers duly certified by the head of the department, establishment, or agency concerned, or by an officer or employee thereof duly authorized in writing by such head to certify such vouchers.

(2) Make such examination of vouchers as may be necessary to ascertain whether they are in proper form, duly certified and approved, and correctly computed on the basis of facts certified.

(3) Be held accountable accordingly.

(08-13-92) SPECIAL PN

Exhibit I

57.2 RELATION OF ADMINISTRATIVE COLLECTION
EFFORTS TO RELIEF OF ACCOUNTABLE OFFICERS

The Comptroller General, under the authority of the Act of December 29, 1941, as amended, 31 U.S.C. 82c (Supp. V, 1975) and section 1 of the Act of August 11, 1955, 31 U.S.C. 82a-2 (1970), may under certain conditions relieve accountable officers of accountability and responsibility for illegal, improper, or incorrect payments discovered in the audit and examination of the officers' accounts and in the case of disbursing officers, restore or otherwise adjust the officer's account from appropriations currently available for the expense of the disbursing function, as provided in 31 U.S.C. 82a-2. Generally, compliance with agency collection procedures which conform to the requirements of the Comptroller General contained in chapters 8 to 13, title 4 of this manual, and sections 101-105, title 4, Code of Federal Regulations, issued pursuant to the Federal Claims and Collection Act of 1966, will be required as one of the conditions precedent to relief of responsibility for such illegal, improper, or incorrect payments. Information showing such compliance, including a finding that such payment was not the result of bad faith or lack of due care, must accompany requests for relief, whether or not the debt is required to be reported to the General Accounting Office for further collection action. If the agency considers it necessary to restore or adjust the account of the disbursing officer responsible for the account as to which relief is requested, identification of the disbursing officer and a citation of the appropriation or fund proposed to be charged should be included in the determination and recommendation. See title 4 of this manual.

Public Law 92-310, dated June 6, 1972, provides authority to heads of agencies to restore and adjust accounts of accountable officers for losses due to fault or negligence of accountable officers, when the head of the agency determines the amount of the loss is uncollectible.

57.3 WHERE REQUESTS FOR RELIEF SHALL BE DIRECTED

Relief of accountable officers for amounts up to \$500 may be granted by heads of departments and agencies. See 7 GAO 28.14. Requests for relief of accountable officers in civilian departments and agencies for amounts in excess of \$500 shall be addressed to the Office of the General Counsel of the General Accounting Office, 441 G Street NW., Washington, D.C., 20548. Requests for relief of military certifying and disbursing officers shall be directed to the

General Accounting Office organization responsible for the settlement of the officers' accounts. See subsection 70.1 of chapter 8.

57.4 ACTIONS RESULTING FROM CONSIDERATION OF RELIEF CASES

The administrative agency will be advised when relief is granted or denied under the authority cited in this section. When relief action is held in abeyance because of inadequate collection effort, the debt report and file will be returned to the administrative agency for further collection action. However, if relief is denied for any reason, the debt report and file will be retained and, subject to the limitations prescribed in title 4 of this manual, will be forwarded to the Claims Division of the General Accounting Office in Washington for further collection action against the payee.

57.5 PROCEDURES FOR GRANTING RELIEF

When relief is granted by the General Accounting Office, the following steps are taken:

a. NOTATION OF ACTION TAKEN. There is recorded on the document on which relief was requested and on a copy of the notice of exception, if any, the endorsement, "Relieved (citation to legal authority), For (title of Director in whose name the notice of exception was issued). By _____," which is signed and dated by the General Accounting Office official granting relief.

b. NOTICE BY COPY OF THE EXCEPTION. The carbon copy of any related exception marked to denote the relief action taken is forwarded to the accountable officer through the channels ordinarily employed in clearing notices of exceptions. See subsection 62.3 of chapter 7.

c. NOTICE BY LETTER. If the request for relief is made by letter, or if there is no specific request for relief, the accountable officer is informed of relief action by letter. If relief is requested by letter from a person other than the accountable officer, the department or agency is notified by letter of the action taken. A copy of the letter may be forwarded to the accountable officer. Such letters are addressed to the department or agency but marked for the attention of the person requesting relief.

SECTION 58--RELIEF OR REIMBURSEMENT FOR PHYSICAL
LOSS OR DEFICIENCY58.1 HANDLING AND REPORTING PHYSICAL LOSSES OR
DEFICIENCIES

The requirements for handling and reporting irregularities resulting in physical losses or deficiencies are contained in subsection 28.14, title 7, of this manual. The following provisions cover relief from responsibility for those items required to be reported to the General Accounting Office.

58.2 FOR ACCOUNTABLE OFFICERS OR AGENTS

Section 1 of the Act of August 1, 1947, as amended by the Act of August 9, 1955, 69 Stat. 626, 31 U.S.C. 82a-1, authorizes the General Accounting Office (1) to relieve any disbursing or other accountable officer or agent of any department or independent establishment of the Government charged with responsibility on account of physical loss or deficiency of Government funds, vouchers, records, checks, securities, or papers in his charge, (2) to authorize reimbursements of amounts paid by or on behalf of accountable officers or agents in restitution of losses or deficiencies, and (3) to restore or otherwise adjust the account of the disbursing or other accountable officer from appropriations currently available for the expense of the disbursing or other accountable function as provided in 31 U.S.C. 82a-1.

Whenever it is necessary, the Comptroller General will authorize the restoration or adjustment of the account of any disbursing or accountable officer or agent or former disbursing or other accountable officer or agent for relief granted under this act. Requests for relief under this act shall be supported by the determination and recommendations of the head of the department or independent establishment concerned. Requests for relief shall be submitted to the appropriate activity of the General Accounting Office referred to in subsection 57.3.

If the agency considers it necessary to restore or adjust the amount as to which relief is requested, a citation of the appropriation or fund proposed to be charged should be included in the determination and recommendation. The agency will be advised of the action of the General Accounting Office with respect to such requests for relief.