

VOLUME 5, CHAPTER 5: “CERTIFYING OFFICERS, DEPARTMENTAL ACCOUNTABLE OFFICIALS, AND REVIEW OFFICIALS”

SUMMARY OF MAJOR CHANGES

All changes are denoted by [blue font](#).

Substantive revisions are denoted by an asterisk (*) symbol preceding the section, paragraph, table, or figure that includes the revision.

Unless otherwise noted, chapters referenced are contained in this volume.

Hyperlinks are denoted by [bold, italic, blue, and underlined font](#).

The previous version dated [February 2016](#) is archived.

| PARAGRAPH | EXPLANATION OF CHANGE/REVISION | PURPOSE |
|---------------------|--|----------------|
| All | Updated hyperlinks and formatting to comply with current administrative instructions. | Revision |
| 050301.C and 050306 | Changed paragraph numbers due to realignment of the chapter. | Revision |
| 050402.A.2 | Added guidance related to the distribution of certifying officer appointments/terminations for Department of Defense (DoD) Components using the Purchase Card Online System. | Addition |
| 050403 | Revised paragraph to add Volume 1, Chapter 9, section 0902 as the reference for record retention of DoD financial documents. | Revision |
| 050507 | Added a new paragraph to address certification and the translation of accounting data. | Addition |

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CHAPTER 5

**CERTIFYING OFFICERS, DEPARTMENTAL
ACCOUNTABLE OFFICIALS, AND REVIEW OFFICIALS**

0501 GENERAL

050101. Overview

The Department of Defense (DoD) recognizes the difficulty of any single official exercising direct personal control over all aspects of each business transaction. Therefore, DoD relies on automated systems and accountable officials to ensure accountability of government funds including the accuracy, propriety, and legality of every payment.

A. An accountable official is a member of the U.S. Armed Forces or DoD civilian employee to whom public funds are entrusted or who participates in the process of certifying vouchers for payment in connection with the performance of government business. Accountable officials include disbursing officers (DOs), deputy disbursing officers (DDOs), [disbursing agents](#), cashiers, imprest fund cashiers, change fund custodians, paying and collection agents, certifying officers, and departmental accountable official (DAOs).

B. This chapter addresses certifying officers and DAOs. Certifying officers are accountable officials who ensure transactions are processed by all responsible officials, are properly documented and computed correctly according to source documents, and correct and proper for payment. DAOs are accountable officials that provide information, data, or services that certifying officers rely on to certify vouchers.

050102. Purpose

This chapter addresses the selection, appointment, responsibilities, and qualifications for certifying officers; certification of vouchers for payment; DAOs; random review of disbursement vouchers; and pecuniary liability.

050103. Authoritative Guidance

A. Certifying Officers. Under Title 31, United States Code (U.S.C.), section [3325\(a\)\(1\) and \(b\)](#), a DoD disbursing official may disburse money only as provided by a voucher certified by the Secretary of Defense (SecDef), an officer or employee of the DoD, or member of the U.S. Armed Forces having written authorization from the SecDef to certify vouchers.

B. DAOs. Under [10 U.S.C. § 2773a](#), the SecDef may designate any DoD civilian employee or member of the U.S. Armed Forces under the Secretary's jurisdiction as a DAO. In the performance of their duties, DAOs are responsible for providing certifying officers with information, data, or services that are directly relied upon by the certifying officer in the certification of vouchers for payment.

0502 POLICY

050201. Authority to Appoint

The [DoD Directive 5118.03](#) delegates authority to appoint certifying officers under 31 U.S.C. § 3325(a)(1) and (b), and DAOs under 10 U.S.C. § 2773a to the Under Secretary of Defense (Comptroller) (USD(C)). This volume re-delegates that authority to DoD Component Heads, who may further re-delegate that authority. See Chapter 2, paragraph 020303 for policy on who may be appointed to positions of accountability to the U.S.

A. Based on the separation of duties principles cited in Chapter 1, subparagraph 010305.B, DOs, their deputies, and agents may neither be appointed as, nor appoint certifying officers for payments they will eventually make. See subparagraph 050301.B for conditions that may require deviation from normal separation of duties requirements.

1. DOs and DDOs may certify cover vouchers supported by properly certified subvouchers; see Chapter 9, paragraph 090409.

2. Where a DO supervises separate computation and disbursing functions, persons in the computation section may be certifying officers. In limited situations (e.g., afloat units, noncombatant evacuations, contingency operations, training exercises), disbursing office personnel may be appointed as certifying officers. Make these appointments through command channels, excluding the DO, and describe the circumstances in Item 7 of the appointing [DoD \(DD\) Form 577](#), Appointment/Termination Record-Authorized Signature.

B. DoD personnel who may be appointed to certify vouchers for payment include, but are not limited to, commanders, deputy commanders, resource managers and other key funds control personnel, travel authorizing officials, purchase card and centrally billed account (CBA) approving officials, and other personnel in equivalent positions. For example, a traveler's supervisor could be a travel authorizing official and a certifying officer. See paragraph 050304 for certifying officer training requirements and section 0504 for policy on appointments.

C. The same person may not serve as both a DAO and certifying officer for the same types of payments.

050202. Certification of Funds Availability vs. Certification of a Payment Voucher

A. Certification of Funds Availability. As key funds control personnel, resource managers must certify funds availability before goods and/or services are ordered based on funding authorizations that allow incurrence of obligations for which the U.S. Government will make a payment at some future date (see paragraph 050303). This does not create pecuniary liability consequences under either [31 U.S.C. § 3527](#) or [31 U.S.C. § 3528](#) (see also paragraph 050701), but may have Antideficiency Act implications (see Volume 14, Chapter 2, paragraph 020201).

B. Certification of a Voucher for Payment. This is an attestation by a properly appointed and trained certifying officer that a voucher is correct and proper for payment. Such a certification normally occurs before payment, but may occur simultaneously with receipt of and payment for goods and/or services, particularly in tactical situations. Only persons properly appointed on a DD 577 may make these certifications; see sections 0504 and 0505.

0503 RESPONSIBILITIES

*050301. Appointing Authorities

DoD Component Heads or their designees:

A. May appoint certifying officers and DAOs, other than themselves, and terminate appointments when required (see paragraph 050401 and Chapter 1, paragraph 010204);

B. Oversee the appointees and their execution of the duties described in paragraphs 050304 and 050305. In cases involving micro-purchases in support of contingency operations, to balance mission accomplishment with acceptable risk and cost benefit, it may be necessary to deviate from normal separation of duties and internal control principles required by Chapter 1, paragraph 010305 and subparagraph 010305.B, and the policy in subparagraph 050201.C. Deviations are at the discretion of the commander, who must be aware of the increased possibility of the risk of errors, theft, and fraud that may result from the merging of payment certification responsibilities with other functions. Because such mergers may compromise internal controls, commanders must make every effort to mitigate these risks. Post-payment reviews, rotation of duties, and reviews of financial data and reports by management or external resources are tools available to mitigate these risks. The micro-purchase threshold is defined by the [Federal Acquisition Regulation, Subpart 2.101](#); and

* C. Implement controls to effect timely appointment terminations.

050302. Supervisors

Supervisors ensure that subordinate certifying officers and DAOs are trained in their responsibilities, including initial training and refresher training annually (see subparagraph 050304.A); periodically review their performance to ensure compliance with established regulations, policies, and procedures, including local standard operating procedures; review appointments annually for validity and current status, and make appropriate recommendations for change to appointing authorities.

050303. Key Funds Control Personnel

Resource or other key funds personnel maintaining a system of funds control are responsible for certifying funds availability, and assignment of proper funding citations on commitment and obligating documents. A certification of funds availability is not a certification for payment (see paragraph 050202 and Volume 14, Chapter 2, subparagraph 020401.B.3).

050304. Certifying Officers

A. Qualifications. Certifying Officers:

1. Must have knowledge of the subject matter, background, or experience in the preparation of a voucher for payment; appropriations and other funds and accounting classifications; and the payment process (e.g., location of designated paying and accounting offices). See paragraph 050202;

2. Must complete an approved Certifying Officer Legislation training course applicable to their mission area prior to their appointment and refresher training annually, and provide proof of completion to their supervisor. Evidence of having completed this training is required prior to performing as a certifying officer. On-the-job training is not acceptable; and

3. Should read the Treasury publication, “Now That You’re a Certifying Officer.”

B. Responsibilities. Certifying officers must ensure that the automated and manual processes supporting their voucher certifications reasonably satisfy the requirements listed under Treasury Financial Manual, Volume 1, Part 4A, Chapter 2000, section 2070, as well as:

1. Check the accuracy of facts stated on a voucher and in supporting documents and records, and may rely on data received from reliable automated systems that have been certified as compliant with the Federal Financial Management Improvement Act (FFMIA) (see Volume 1, Chapter 3, paragraph 030303);

2. Verify the accuracy of computation of a voucher before certification;

3. Determine the legality of a proposed payment from the appropriation or fund cited on the voucher (see Chapter 1 for policy on prohibited payments);

4. Ensure there is a legal obligation to pay (e.g., a contract);

5. Ensure the payee has fulfilled the prerequisites to payment (e.g., an invoice, receiving report, approved travel claim);

6. Ensure the payment is legal under the appropriation or fund involved (e.g., the correct appropriation and fiscal year);

7. Seek advance decisions on questionable vouchers; see Chapter 12, section 1203;

8. Repay a payment:

a. Determined to be erroneous (e.g., illegal, improper, or incorrect) due to an inaccurate or misleading certification;

b. Prohibited by law; or

c. Not a legal obligation of the fund or appropriation cited; unless the payment is recovered by collection or offset from the payee or another source, (e.g., collected from a DAO or relief is granted under subsections (b) or (c) of 31 U.S.C. § 3528; also see Chapter 6, subparagraph 060604.C);

9. Respond timely to a reviewing official's questionable-payment inquiry; and

10. Include the payee's Tax Identification Number (for businesses) or Social Security Number (for individuals).

C. Pecuniary Liability. See subparagraph 050701.B.

050305. Departmental Accountable Officials (DAOs)

A. DAOs are responsible in the performance of their duties to provide certifying officers with information, data, or services to support the payment certification process. They have unique mission area responsibilities that require supervisors and appointing officials to not only decide if DAO appointments are required, but also define clearly each DAO's functions. Appointment of DAOs is not mandatory; examples of persons whose duties could be considered as appropriate to support their being appointed as DAOs include, but are not limited to, receiving officials, contracting officers, personnel who make payment eligibility determinations, time and attendance personnel, and travel approving officials. Consider personnel in the following areas for appointment as DAOs:

1. Purchase Card Program. Approving officials may be appointed as certifying officers with the additional responsibilities outlined in [subparagraph 050304.B](#). Other personnel [involved with the purchase card program](#) may be appointed as DAOs. See Volume 10, Chapter 23, paragraph 230204.

2. Contract and Vendor Pay. See Volume 10.

3. CBA. See Volume 4, paragraph 040302 of the [Government Travel Charge Card Regulations](#).

4. Personnel Programs. Personnel officers ensure accurate and timely input of personnel data supporting payments.

a. Military Pay. See Volume 7A.

b. Civilian Pay. See Volume 8.

c. Travel. See Volume 9.

B. DAOs must complete approved training applicable to their mission areas within two weeks of their appointment, refresher training annually, and provide a printed copy of their training completion certificate to their supervisor. Evidence of having completed this training is required prior to performing as a DAO. See subparagraph 050201.A for appointment eligibility, and subparagraph 050701.C. for pecuniary liability implications.

*050306. Automated Information System (AIS) Administrators

In addition to other responsibilities, AIS administrators operate and maintain automated system(s) that support the entitlement, certifying, and disbursing processes so that these system(s) operate in accordance with prescribed functional requirements so that the integrity of the data is maintained and unauthorized access is prevented. They must also ensure that the systems they administer are certified as compliant with the FFMIA; see Volume 1, Chapter 3, paragraph 030303.

0504 APPOINTMENT/TERMINATION RECORD-AUTHORIZED SIGNATURE (DD 577)

050401. Appointment and Termination

Appointing authorities (see paragraph 050301) appoint and terminate the appointments of certifying officers and DAOs using a DD 577, identifying as necessary the types of payments to be certified (e.g., vendor pay, purchase card, CBAs, travel, transportation, military and civilian pay) and, if appropriate, the entitlement system(s) involved. Avoid the term “various” and similar generalities when identifying types of vouchers to be certified. Include the reviewing official’s organization on the appointment if desired. The effective date of an Appointee Acknowledgment (Item 15 or 16a - Digital) may not be earlier than the date of the Appointing Authority (Item 12).

A. Include the appointee’s DoD Identification Number (employee number for direct-hire, non-U.S. citizen outside the U.S.), name, organization, and position. Limit the access to any personally identifiable information to only those who require it in the performance of their duties and are following the Privacy Act of 1974 (5 U.S.C. § 552).

B. When appointing employees outside the U.S. who are precluded by local law, treaty, or status of forces agreement from being held pecuniarily liable to the U.S. (see Chapter 1), make an appropriate comment in Item 7.

C. Appointees acknowledge their appointment in Section III; they may not re-delegate their appointed authority.

D. Appointments remain in force until terminated by an appointee’s reassignment or for cause. An appointing authority’s reassignment does not affect existing appointments.

E. Certifying officers who certify vouchers electronically, (e.g., Defense Travel System), must submit the DD 577 electronically, satisfying the requirements in Chapter 1, subparagraph 010305.C.

F. Certifying officers who certify manual vouchers or submit manual certifications of electronic payments must submit original, manually-signed DD 577s (see subparagraph 050402.A.1) or supplemental documents to support electronic DD 577 submissions.

G. These forms cannot be amended. Pen-and-ink changes are not authorized. Any change (e.g., to alter the types of vouchers to be certified) requires termination of the existing and preparation of a new appointment.

H. Terminate appointments using Section IV and submit the DD 577 to [all recipients who received copies of the original appointment](#).

*050402. Distribution

A. Certifying Officer Appointments. Ensure the training required by subparagraph 050304.A.2 is complete before submission.

1. Payments Certified to [Defense Finance and Accounting Service \(DFAS\) DOs](#). Send the form to the DFAS [Indianapolis \(DFAS-IN\) DO](#) (secure email: dfas.indianapolis-in.jfd.mbx.dfas-incddd577@mail.mil) following that office's guidance. Forms sent as attachments to secure emails must be copies of original DD 577s, not "copies of copies."

* 2. [Government-wide Purchase Card](#). DoD Components using the [Purchase Card Online System for certifying officer appointments/termination](#) are not required to provide a form to DFAS-IN as stated in subparagraph 050402.A.1 for payments that are electronically certified. Certifying Officers who certify manual vouchers must continue to follow the guidance outlined in subparagraph 050401.F.

3. Payments certified to non-DFAS DOs. Send the form following the paying DO's instructions.

4. Immediate payment. Fax or email a signed copy of the form to the appropriate DO. Follow up with a normal submission.

B. DAO Appointments. Appointing authorities ensure completion of the training required by [subparagraph 050305.B](#), keep the signed original DD 577s, and send copies to the offices that certify vouchers. Offices and organizations that rely on DAOs must establish and implement mechanisms for identifying and facilitating communication with them.

C. Appointment Terminations. [See subparagraph 050401.H](#).

*050403. Retention Requirements

Keep DD 577 copies after appointment termination for a retention period following the guidance in [Volume 1](#), Chapter 9, [section 0902](#); except for transactions affecting Foreign Military Sales, [use](#) a retention period following the guidance in [Volume 15](#), Chapter 6, [section 0602](#).

0505 CERTIFICATION

050501. General

All payments from appropriated funds must be certified (excludes intra-governmental); see [section 6.5](#) of the Government Accountability Office (GAO) Policy and Procedures Manual for Guidance of Federal Agencies. Certifying officers review payment vouchers before certification and submission to DOs for payment to ensure that the information on the vouchers agrees with all supporting documentation. See Chapter 9, paragraph 090403 for voucher certification requirements and [Volume 1](#), Chapter 9, [section 0902](#) for records retention policy.

050502. Effect of Certification

Certifying officers certify to, not “for” or “on behalf of,” DOs or their agents that vouchers are correct and proper for payment from the appropriation(s) or other funds cited on them or on supporting vouchers, and that the proposed payments are legal, proper, and correct (see subparagraph 050304.B.6). They may certify either individual vouchers or a file of several vouchers; see paragraph 050503. Manual certifications require the certifying officer’s signature and typed or printed name, date, and dollar amount. See Chapter 1, subparagraph 010305.C for electronic signature requirements. Submit manually certified vouchers to the disbursing office by mail or fax.

050503. Certification of a File of Payments (Batch Certification)

Batch certification attests that a file contains a specified number of payments [that](#) total a specific dollar amount equal to the total of vouchers contained in the file and that each voucher in the file has been certified as correct and proper for payment. Pecuniary liability attaches to the original certifying officer for each payment. The person that certifies the file is pecuniarily liable for vouchers in that file not previously individually certified. Once a file is input, a DO processes each payment separately.

050504. Successive Certification

An authorized certifying officer may certify a hardcopy voucher and changes to it before disbursement. More than one certifying officer may be involved with a given payment; this is known as “successive certification.” When this occurs, the successive certifying officer(s)’ actions do not diminish the responsibility of the officer who certified the original voucher. If the officer who certifies an additional related voucher differs from the one who certified the original, the first certifying officer is pecuniarily liable for the correctness of the original voucher and the successive certifying officer is pecuniarily liable only for the additional voucher(s). If a voucher is certified

and then changed (e.g., to take a discount, add interest penalties), the certifying officer certifying the legality, propriety, and correctness of the changes is pecuniarily liable for only the payments based on those changes.

050505. Foreign Military Sales Transactions

See Volume 15, Chapter 4, section 0409.

050506. Altering a Certified Voucher

Altering a certified voucher invalidates the certification. A DO who determines that a certified payment voucher is improper must return it for correction and a new certification. However, post-payment printing and scanning of paid vouchers that were properly certified electronically do not invalidate the original certifications.

*050507. Certification and Accounting Data Translation

The translation of accounting data for a certified voucher is acceptable as long as the correct appropriation or funds involved aligns with the appropriation or funds cited on the legal obligation to make the payment (e.g., contract). The translation process must be auditable and deemed reliable to where the certified line of accounting can be mapped to the translated line of accounting. See Volume 1, Chapter 4, paragraph 040303 for additional information regarding data translation. DOs and certifying officers may rely on data received from reliable automated systems that have been certified as compliant with the FFMIA (see Volume 1, Chapter 3, paragraph 030303).

0506 RANDOM REVIEW OF DISBURSEMENT VOUCHERS

050601. Payment Review Officials

Payment review officials are not subject to pecuniary liability since they are not in accountable positions. State their responsibilities in their position descriptions and performance standards, or appoint them by means other than a DD 577.

050602. Examination Requirements

A. General.

1. Title 7, of the GAO Manual, which implements 31 U.S.C. § [3521\(b\)\(1\)](#), requires pre-payment examination of payments over \$2,500. (See paragraph 050603 for payments of \$2,500 or less.) Various publications provide guidance on statistical sampling methods for pre-payment and post-payment reviews. These include the report [GAO/Accounting and Information Management Division 21.3.2](#), May 2000, Streamlining the Payment Process While Maintaining Effective Internal Control and [Appendix C](#), Requirements for Effective Estimation and Remediation of Improper Payments, to the Office of Management and Budget Circular A-123, Management's Responsibility for [Enterprise Risk Management](#) and Internal Control. GAO reports and publications provide examples of statistical sampling applications in

the pre-payment and post-payment phases, but no single procedure is appropriate for every type of disbursing system.

2. The appropriateness of these reviews depends largely on the extent of automation of the system that computes and processes payments. Fully automated systems that can perform reviews of all records through extensive edit checks and balances before payment is made, replaces the need for manual invoice process and examination procedures.

B. Pre-payment Reviews

1. Pre-payment reviews may occur any time before payment and are subject to management's judgment of the most appropriate stage in the voucher-preparation process for their conduct. These reviews ensure that vouchers are substantiated by documentation for lawful and proper payment. Under manual processing systems, they include verification of accuracy of computation. These requirements include ensuring that:

- a. Payments are allowed by law and regulation;
- b. Payments are authorized and approved for payment;
- c. Requests for payment are supported by basic documents;
- d. Payee identification is correct;
- e. Manual calculations are correct and data are input correctly to automated computation systems;
- f. Proper accounting classifications are charged (e.g., supported by a proper obligating document);
- g. Funds are available to support disbursements;
- h. Any required special certificates or receipts are attached to the disbursement documents; and
- i. Duplicate payments are prevented through proper manual or automated edits and checks.

2. Pre-payment review officials who determine that proposed or actual certified payments are of questionable legality, propriety, or correctness must send inquiries to the certifying officers challenging the decision to certify these payments, and keep files of these inquiries or those received from other sources. Inquires must be resolved within 30 days.

C. Post-payment Reviews. See Volume 10, Chapter 10, subparagraph 100602.A.

050603. Statistical Sampling Plans

A. DoD Components may use statistical sampling plans for vouchers not exceeding \$2,500. Agencies must establish their own dollar limitations within that maximum based on cost/benefit analysis of their voucher examining operations. If a certifying officer uses an approved pre-payment statistical sampling procedure and reviews only those vouchers selected in the sample as a basis for certification, he or she identifies the vouchers selected for review. If a DoD Component determines that an alternate voucher examining plan is required, it sends a written request through Director, DFAS to the (USD(C)) for approval under subparagraph 050603.C. The request must identify the reason for the alternate plan to include a description of the plan, alternate procedures for statistical sampling, and a business case that indicates savings without jeopardizing the Government's interest.

B. Sampling plans must be statistically valid and adhere to technical guidelines in professional texts and publications (both Federal and non-Federal) on the subject. Include in the sampling plans the purpose, scope, frequency of the review, a definition of the population from which the sample will be selected, the sample size and element selection method, procedures to analyze results of the sampled records, and methods to document and report the results of the sample review. Sampling plans require review and approval (or in most cases, original preparation) by qualified statisticians before submission for final approval. Review and update them periodically to ensure they reflect the most recent occurrence rate trends and allow for population estimates within predetermined sampling probability and precision levels.

C. The Director, DFAS or designee approves statistical sampling plans for payment vouchers processed by DFAS DOs and ensures implementation of these plans at locations for which DFAS is responsible. The USD(C) approves statistical sampling plans for other DoD Components whose officials ensure implementation of these plans.

0507 PECUNIARY LIABILITY

050701. Presumption of Negligence

Certifying officers and DOs, but not DAOs, are pecuniarily liable automatically when there is a fiscal irregularity based on the "presumption of negligence" ([28 U.S.C. § 2512](#) and 31 U.S.C. § 3527). A fiscal irregularity is either a physical loss of cash, vouchers, negotiable instruments, or supporting documents, or an erroneous (e.g., illegal, improper, or incorrect) payment. Physical losses generally apply only to DOs and their agents. To gain relief of liability, certifying officers and DOs must prove that they were neither negligent nor the proximate cause of the irregularity. See Chapter 6, sections 0606 and 0607 for policy concerning relief and liability of accountable officers.

A. DOs. Under 31 U.S.C. § 3325, DOs are pecuniarily liable for payments not in accordance with the vouchers certified to them for payment, and for errors in their accounts. DOs who make payments in accordance with certifications of properly appointed certifying officers may be relieved of their liability.

B. Certifying Officers. Under 31 U.S.C. § 3528, certifying officers are pecuniarily liable for payments resulting from improper certifications.

C. DAOs. DAOs are not subject to the presumption of negligence, but may be held pecuniarily liable under 10 U.S.C. § 2773a(c) for illegal, improper or incorrect payments resulting from information, data, or services they negligently provide to certifying officers; and upon which the certifying officers relied to certify payment vouchers. Any pecuniary liability of DAOs for losses to the U.S. resulting from illegal, improper, or incorrect payments may be either individual or joint and several with that of other officers or employees of the U.S. or members of the uniformed services who are also pecuniarily liable for those losses.

050702. Erroneous Payments under Random Sampling Procedures

Under 31 U.S.C. § 3521(c), certifying officers and DOs who pursue diligent collection action are not pecuniarily liable for payments on vouchers in a population of vouchers subject to sampling but not reviewed. See Chapter 6 in the case of a fraudulent or suspected fraudulent payment.