SUMMARY OF MAJOR CHANGES TO
DOD 7000.14-R, VOLUME 5, CHAPTER 33
“DEPARTMENTAL ACCOUNTABLE OFFICIALS, CERTIFYING OFFICERS AND REVIEW OFFICIALS”

Substantive revisions are denoted by a ★ preceding the section or paragraph with the substantive change or revision.

<table>
<thead>
<tr>
<th>PARA</th>
<th>EXPLANATION OF CHANGE/REVISION</th>
<th>PURPOSE</th>
</tr>
</thead>
<tbody>
<tr>
<td>330101</td>
<td>Updates section to include statutory changes by adding Departmental Accountable Officials.</td>
<td>Update</td>
</tr>
<tr>
<td>3302</td>
<td>Updates section to reflect Departmental Accountable Officials and that they are pecuniarily liable for improper or illegal payments.</td>
<td>Update</td>
</tr>
<tr>
<td>330302 A.2. and 3.</td>
<td>Adds responsibilities of the Approving Officials and Cardholders in the purchase card program.</td>
<td>New</td>
</tr>
<tr>
<td>330302 C.1.</td>
<td>Clarifies Contracting Officers’ responsibility for providing timely and accurate contract data.</td>
<td>Update</td>
</tr>
<tr>
<td>330302 G.</td>
<td>Adds a new section for Centrally Billed Accounts (CBAs), similar to accountable official responsibilities in other parts of section 330302.</td>
<td>New</td>
</tr>
<tr>
<td>330303 A.</td>
<td>Clarifies Certifying Officer’s responsibility for reliance on the systems that are certified in accordance with FMFIA.</td>
<td>Update</td>
</tr>
<tr>
<td>330303 F.</td>
<td>Clarifies who is responsible for paying back losses.</td>
<td>Update</td>
</tr>
<tr>
<td>330303 G.</td>
<td>Deletes Certifying Officer’s responsibility for designating Departmental Accountable Officials.</td>
<td>Update</td>
</tr>
<tr>
<td>330303 G.</td>
<td>Adds the requirement for the Certifying Officer to initiate timely action to respond to a review officials inquiry.</td>
<td>New</td>
</tr>
<tr>
<td>330304</td>
<td>Adds that the Head of Agency (or their designees) are delegated authority for designating Departmental Accountable Officials.</td>
<td>New</td>
</tr>
<tr>
<td>330305</td>
<td>Adds that supervisors are responsible for taking appropriate personnel action(s) when unauthorized activities are identified.</td>
<td>Update</td>
</tr>
<tr>
<td>330501</td>
<td>Provides additional guidance for preparation of the DD Form 577 and who should get the appointment forms.</td>
<td>Update</td>
</tr>
<tr>
<td>330505</td>
<td>Updates the guidance for the appointment of Departmental Accountable Officials.</td>
<td>Update</td>
</tr>
<tr>
<td>330506</td>
<td>Adds that the Head of Agency (or their designee) are responsible for termination of Certifying Officers or Departmental Accountable Officials.</td>
<td>New</td>
</tr>
</tbody>
</table>
SUMMARY OF MAJOR CHANGES TO
DOD 7000.14-R, VOLUME 5, CHAPTER 33
“DEPARTMENTAL ACCOUNTABLE OFFICIALS, CERTIFYING OFFICERS AND
REVIEW OFFICIALS”

Substantive revisions are denoted by a ☆ preceding
the section or paragraph with the substantive change or revision.

<table>
<thead>
<tr>
<th>PARA</th>
<th>EXPLANATION OF CHANGE/REVISION</th>
<th>PURPOSE</th>
</tr>
</thead>
<tbody>
<tr>
<td>3306</td>
<td>Sections 330601 through 330604 provide certifying officers guidance for implementing prepayment statistical sampling procedures for vouchers under $2,500.</td>
<td>New</td>
</tr>
<tr>
<td>330608</td>
<td>Provides guidance to Certifying Officers for when subsequent changes are made to a payment voucher prior to being disbursed.</td>
<td>New</td>
</tr>
<tr>
<td>330609</td>
<td>Provides guidance on record retention.</td>
<td>New</td>
</tr>
<tr>
<td>3307</td>
<td>Modified format</td>
<td>Update</td>
</tr>
<tr>
<td>3308</td>
<td>Moved to Section 3306</td>
<td>Update</td>
</tr>
<tr>
<td>330801</td>
<td>Clarifies definition</td>
<td>Update</td>
</tr>
<tr>
<td>330806</td>
<td>Clarifies definition</td>
<td>Update</td>
</tr>
<tr>
<td>330811</td>
<td>Clarifies definition</td>
<td>Update</td>
</tr>
<tr>
<td>330826</td>
<td>Clarifies definition</td>
<td>Update</td>
</tr>
<tr>
<td>3309</td>
<td>Relief of Liability Procedures are addressed in Chapter 6 of this volume</td>
<td>Deleted</td>
</tr>
<tr>
<td>3310</td>
<td>Moved to Section 3308</td>
<td>Update</td>
</tr>
</tbody>
</table>
# TABLE OF CONTENTS

## DEPARTMENTAL ACCOUNTABLE OFFICIALS, CERTIFYING OFFICERS AND REVIEW OFFICIALS

<table>
<thead>
<tr>
<th>Section</th>
<th>Title</th>
</tr>
</thead>
<tbody>
<tr>
<td>3301</td>
<td>Purpose and Introduction</td>
</tr>
<tr>
<td>3302</td>
<td>Policy</td>
</tr>
<tr>
<td>3303</td>
<td>Responsibilities</td>
</tr>
<tr>
<td>3304</td>
<td>Certifying Officer Qualifications</td>
</tr>
<tr>
<td>3305</td>
<td>Certifying Officer Selection and Appointment and Departmental Accountable Official Designation</td>
</tr>
<tr>
<td>3306</td>
<td>Certification</td>
</tr>
<tr>
<td>3307</td>
<td>Pecuniary Liability</td>
</tr>
<tr>
<td>3308</td>
<td>Glossary of Terms</td>
</tr>
</tbody>
</table>
CHAPTER 33

DEPARTMENTAL ACCOUNTABLE OFFICIALS, CERTIFYING OFFICERS AND REVIEW OFFICIALS

3301 PURPOSE AND INTRODUCTION

330101. Purpose. This chapter addresses: (A) responsibilities of certifying officers, departmental accountable officials and review officials, (B) minimum qualifications for certifying officers, (C) the selection, appointment and termination process for certifying officers and departmental accountable officials, (D) certification of vouchers for payment, and (E) post payment random review. A glossary of terms is at section 3308.

330102. Introduction. The centralization of disbursing processes and the increased use of automated systems, coupled with the volume and complexity of business processes, reduces the ability of the Department’s officials to exercise direct personal control over all aspects of each business transaction. Accordingly, it is extremely difficult for any single departmental official personally to ensure the accuracy, propriety and legality of every payment. Consequently, disbursing officers must depend on certifying officers. Certifying officers and disbursing officers must depend on other personnel involved in the payment authorization process to provide accurate and timely data and quality service. (For example, a certifying officer for payroll must depend on information provided by the personnel office.) To ensure that a payment is correct, personnel who provide information to certifying officers shall provide accurate information, data and services, and be held accountable for their actions, to include possible pecuniary liability.

3302 POLICY

Certifying officers are pecuniarily liable for erroneous payments (see paragraph 330303, below). Certifying officers must rely on the efforts of others who support the certification process. Section 2773a of title 10, United States Code, authorizes the DoD to hold departmental accountable officials pecuniarily liable for illegal, improper, or incorrect payments resulting from the negligent provision of information, data or services to certifying officials.

3303 RESPONSIBILITIES

330301. General Responsibilities of Departmental Accountable Officials. All departmental accountable officials are responsible for:

A. Ensuring that a system of internal procedures and controls for the portion of the entitlement and payment-related process under their cognizance is in place to minimize opportunities for erroneous payments, and to ensure that all procedural safeguards affecting proposed payments are observed;
B. Complying with all applicable DoD regulations, policies and procedures, including local standard operating procedures;

C. Supporting their respective certifying officers with timely and accurate data, information, and/or service to ensure proper payments, i.e., payments that are supportable, legal, and correctly computed;

D. Requesting advice from a certifying officer concerning a doubtful matter within the departmental accountable official’s responsibilities upon which the certifying officer will rely in making certification of (1) an entitlement to payment, (2) a document for payment, or (3) other information or data associated with a payment, and

E. Taking timely action in response to inquiries initiated by a review official with regard to possible or actual erroneous payments.

330302. Specific Responsibilities of Departmental Accountable Officials by Functional Area (NOTE: This is not a complete list of all potential departmental accountable officials’ functional areas.)

A. Purchase Card Program

1. Agency Program Coordinators (APCs) are responsible for the implementation and execution of the purchase card program in accordance with established Office of the Secretary of Defense (OSD) and applicable DoD Component regulations, policies and procedures.

2. Approving Officials are responsible for the oversight of cardholders and shall be the certifying officer for the accounts assigned. Frequent review of available information shall be accomplished to promptly identify improper use.

3. Cardholders are responsible for the timely and accurate processing of monthly billing statements and updates of the cardholder’s automated system, if applicable. Cardholders must adequately control access to the card to preclude unauthorized use. Frequent review of available information from contractor and other automated purchase card support systems is essential to promptly identify improper use. Cardholders are also responsible for taking timely and proper action when unauthorized charges occur.

4. Resource Managers and Fund Holders. In addition to other responsibilities, resource managers and fund holders are responsible for the proper assignment of funding on an obligation document before the obligation is incurred, and for maintaining a system of positive funds control.

5. Automated Information System (AIS) Administrators. In addition to other responsibilities, AIS administrators are responsible for the operation and maintenance of automated system(s) used to support the entitlement, certifying and disbursing processes.
Specifically, the AIS administrator’s responsibility in this context is to ensure that these systems operate in accordance with prescribed functional requirements, to maintain the integrity of the data and to prevent unauthorized access to the data.

6. Each Approving Official is responsible for reviewing his or her cardholders’ monthly statements and verifying that all transactions made were necessary government purchases and were accomplished in accordance with Federal Acquisition Regulation (FAR) and all other governing agency policies and procedures. The approving official is also the certifying officer and has the additional responsibility of that position as described herein.

B. Temporary Duty Travel

1. Agency Program Coordinators are responsible for the implementation and execution of the travel card program in accordance with OSD and applicable DoD Component regulations, policies and procedures.

2. Authorizing officials are responsible for authorizing travel orders and signing/approving travelers’ claims, verifying that all transactions made were necessary expenses and were accomplished in accordance with the Joint Federal Travel Regulations (Military) or Joint Travel Regulations (Civilian).

3. Resource Managers and Fund Holders. In addition to other responsibilities, resource managers and fund holders are responsible for designating the proper accounting classification on an obligation document before the obligation is incurred, and for maintaining a system of positive funds control.

4. Automated Information System (AIS) Administrators. In addition to other responsibilities, AIS administrators are responsible for the operation and maintenance of automated system(s) used to support the entitlement, certifying and disbursing processes. Specifically, the AIS administrator’s responsibility in this context is to ensure that these systems operate in accordance with prescribed functional requirements, to maintain the integrity of the data and to prevent unauthorized access to the data.

C. Contract and Vendor Pay

★ 1. Contracting officers are responsible for providing timely and accurate contract data, e.g., payee’s name, line of accounting, any assignment of claims actions and remittance address. In addition, they will ensure that contractors are registered in the Central Contractor Registration (CCR).

2. Administrative Contracting Officers are responsible for the timely and accurate preparation of contract modifications and other administrative documents that support payments.
3. Receiving officials are responsible for providing timely and accurate receipt data, e.g., quantity and receipt date.

4. Resource Managers and Fund Holders. In addition to other responsibilities, resource managers and fund holders are responsible for the proper assignment of funding on an obligation document before the obligation is incurred, and for maintaining a system of positive funds control.

5. AIS Administrators. In addition to other responsibilities, AIS administrators are responsible for the operation and maintenance of automated system(s) used to support the entitlement, certifying and disbursing processes. Specifically, the AIS administrator’s responsibility in this context is to ensure that these systems operate in accordance with prescribed functional requirements, to maintain the integrity of the data and to prevent unauthorized access to the data.

D. Civilian Pay

1. Personnel officers are responsible for the accurate and timely update of personnel data supporting payment.

2. Employees’ supervisors are responsible for the accuracy of employees’ time and attendance records and supporting documentation, such as requests and approval of leave, overtime, and compensatory time.

3. Supervisors of time and attendance clerks are responsible for the accuracy of the time and attendance data input by clerks under their supervision.

4. Resource Managers and Fund Holders. In addition to other responsibilities, resource managers and fund holders are responsible for designating the proper accounting classification on an obligation document before the obligation is incurred, and for maintaining a system of positive funds control.

5. AIS Administrators. In addition to other responsibilities, AIS administrators are responsible for the operation and maintenance of automated system(s) used to support the entitlement, certifying and disbursing processes. Specifically, the AIS administrator’s responsibility in this context is to ensure that these systems operate in accordance with prescribed functional requirements, to maintain the integrity of the data and to prevent unauthorized access to the data.

E. Military Pay

1. Personnel officers are responsible for the accurate and timely input of personnel data supporting payment.
2. Military members’ supervisors are responsible for accurate and timely input of data, such as leave slips.

3. Resource Managers and Fund Holders. In addition to other responsibilities, resource managers and fund holders are responsible for designating the proper accounting classification on an obligation document before the obligation is incurred, and for maintaining a system of positive funds control.

4. AIS Administrators. In addition to other responsibilities, AIS administrators are responsible for the operation and maintenance of automated system(s) used to support the entitlement, certifying and disbursement processes. Specifically, the AIS administrator’s responsibility in this context is to ensure that these systems operate in accordance with prescribed functional requirements, to maintain the integrity of the data and prevent unauthorized access to the data.

F. Permanent Change of Station

1. Personnel officers are responsible for the timely and accurate input of data supporting a payment.

2. Commanders or site directors are responsible for ensuring that members performed in accordance with travel orders.

3. Resource Managers and Fund Holders. In addition to other responsibilities, resource managers and fund holders are responsible for designating the proper accounting classification on an obligation document before the obligation is incurred, and for maintaining a system of positive funds control.

4. Automated Information System (AIS) Administrators. In addition to other responsibilities, AIS administrators are responsible for the operation and maintenance of automated system(s) used to support the entitlement, certifying and disbursement processes. Specifically, the AIS administrator’s responsibility in this context is to ensure that these systems operate in accordance with prescribed functional requirements, to maintain the integrity of the data and to prevent unauthorized access to the data.

G. Centrally Billed Accounts (CBAs).

1. CBA Component Program Managers (CPMs) are responsible for the implementation and execution of the Travel Charge Card CBA Program in accordance with Volume 9, Chapter 3 of the DoDFMR and applicable DoD Component regulations, policies and procedures.

2. Approving Officials (AOs) are responsible for the oversight of one or more accounts managed by the CBA Agency Program Coordinators (APC)/Account Manager and/or the CBA unit card cardholders.
3. CBA APCs/Account Managers. All CBA APCs/Account Managers are responsible for the timely and accurate processing (receipt, review, reconciliation and preparation of disbursement documents) of monthly invoices for transportation accounts and/or unit card accounts. The CBA APCs/Account Managers will normally serve as the CBA transportation account holder and/or unit card account holder and must control access to the transportation account number or plastic CBA unit card to preclude unauthorized use. Frequent review of available information from the contractor and other travel card support systems is essential to promptly identify improper use. The CBA APCs/Account Managers shall take timely and proper action when unauthorized charges occur.

4. Unit Card Cardholders (as distinguished from the CBA APC/Account Manager) will be appointed under exceptional circumstances. They shall be responsible for making only authorized charges, reconciling monthly statements, and furnishing supporting documentation to the CBA APC/Account Manager for reconciling the Agency invoice.

5. The AO and the certifying official may be the same individual for transportation accounts that do not have a card if each transaction is supported by certified travel orders, or if the unit card account management structure can not accommodate both an AO and a certifying official.

6. Resource Managers and Fund Holders are responsible for the proper assignment of funding on an obligation document before the obligation is incurred and for maintaining a system of positive funds control which includes identification of duplicate payments and other cost overruns.

7. AIS Administrators. In addition to other responsibilities, AIS administrators are responsible for the operation and maintenance of automated system(s) used to support the entitlement, certifying and disbursing processes. Specifically, the AIS administrator’s responsibility in this context is to ensure that these systems operate in accordance with prescribed functional requirements, to maintain the integrity of the data and to prevent unauthorized access to the data.

330303. Certifying Officer. Certifying officers are responsible for the following:

A. Accuracy of facts stated on a voucher, and in supporting documents and records. The certifying officer may rely on data received from automated systems that have been certified as accurate and reliable in accordance with Section 4 of the Federal Managers Financial Integrity Act (FMFIA), 31 U.S.C. 3512 (see Volume 1, Chapter 3 of this Regulation);

B. Accurate computation of certified vouchers under 31 U.S.C. 3528 and 3325;

C. Legality of a proposed payment under the appropriation or fund involved;
D. Issuing advice to departmental accountable officials;

E. Seeking advance decisions from the responsible office following the procedures set forth in Chapter 1 and Appendix E, Volume 5 of this Regulation.

F. Repaying a payment that, unless the payee or others repay the amount on behalf of the payee by collection or offset, or the amount is collected from other departmental accountable official or relief of liability is granted:

1. Is determined to be illegal, improper, or incorrect because of an inaccurate or misleading certificate; or

2. Is determined to be prohibited by law; or

3. Does not represent a legal obligation under the appropriation or fund involved.

G. Initiating timely action to respond to a review official’s questionable payment inquiry.

★ 330304. Heads of the DoD Components. Heads of the DoD Components (or their designees) are delegated the authority and are responsible for the appointment, in writing, of certifying officer(s), departmental accountable official(s), and review official(s) as required; for the oversight of certifying officers, departmental accountable officials and review officials; and for carrying out the duties described in sections 3305 and 3306, below. Heads of the DoD Components (or their designees) are not departmental accountable officials solely by reason of the execution of these responsibilities.

3304 CERTIFYING OFFICER QUALIFICATIONS

To promote professionalism and strengthen internal controls, a certifying officer should be a supervisor and have the following minimum qualifications: (1) knowledge of the subject matter, (2) background or experience in the preparation of a voucher for payment, (3) knowledge of appropriations and other funds and accounting classifications, and (4) knowledge of payment process (e.g., availability of funds and location of designated paying and accounting offices).

3305 CERTIFYING OFFICER SELECTION, APPOINTMENT, TERMINATION AND DEPARTMENTAL ACCOUNTABLE OFFICIAL DESIGNATION AND TERMINATION

★ 330501. The Heads of the DoD Components (or their designees) shall appoint certifying officers. DoD personnel eligible to be appointed to certify vouchers and forward them to a disbursing office for payment include (but are not limited to): commanders, deputy commanders, resource managers or fund holders, travel authorizing officials, purchase card approving officials, centrally billed account (CBA) approving officials, and other personnel in equivalent positions. For example, a travelers’ supervisor could be a travel authorizing official
and a certifying officer. For purposes of the purchase card program, the designated approving official shall be appointed as the certifying officer. For the CBA transportation accounts and unit cards, the designated approving official shall be the transportation officer or other designated official. A certifying officer shall be appointed by the completion of a DD Form 577 (“Appointment/Termination Record/Authorized Signature”). The DD Form 577 must specifically identify the types of payments, such as vendor pay, purchase card, centrally billed accounts, travel, transportation, and civilian pay to be certified. For individuals certifying miscellaneous vendor payments, the DD Form 577 must identify the specific type of miscellaneous payment, such as medical reimbursement, damage claims, or tuition assistance, to be certified. The DD Form 577 must contain the social security number or other identification if not a US citizen, the individual’s name, organization and position. The DD Form 577 shall be forwarded to the disbursing officer that pays that certified voucher(s). Disbursing officers shall forward the DD Forms 577 to the central electronic repository.

330502. A disbursing officer is not eligible for appointment as a certifying officer and may not appoint a certifying officer. An individual under the direct supervision of a disbursing officer (e.g., deputy disbursing officer) may be appointed as a certifying officer only in special, limited situations as described in paragraph 330504, below.

330503. At installations or activities where a computation function is performed independently of the disbursing function, certifying officers may be appointed who are assigned within the computation organization. These appointments may be accomplished either directly by the respective Head of the DoD Component or by delegation through command channels. For example, the DFAS Director for Commercial Pay Services may delegate the Director for Vendor Pay Services to appoint certifying officials under their command.

330504. Where computations for payment are performed under the direction of the disbursing officer during tactical operations (including, but not limited to, afloat units, military training exercises, noncombatant evacuations, and contingency operations), certifying officers may be appointed from among personnel within the disbursing office. These appointments shall be accomplished either by direct written notification from the respective Head of the DoD Component to the designated appointee, or by delegation through command channels excluding the disbursing officer.

★ 330505. Heads of the DoD Components (or their designees) shall designate the departmental accountable official(s) in writing. Departmental accountable official(s) shall not be appointed certifying officers for the same types of payments. The departmental accountable official will be appointed by completion of the DD Form 577 and notified in writing by letter of the designation that apprises them of pecuniary liability for all illegal, improper or incorrect payments that result from negligent performance of duties.
330506. Heads of the DoD Components (or their designees) shall notify the disbursing officer(s) in writing of the termination of appointment of a certifying officer or departmental accountable official using the DD Form 577. The DD Form 577 shall be provided to all disbursing officers notified of the original appointment. The disbursing officer shall forward the DD Form 577 to the central electronic repository.

3306 CERTIFICATION

330601. Certifying officers shall examine payment vouchers prior to certification to ensure that the information contained on the voucher is in agreement with all supporting documentation.

330602. DoD Components may use a statistical sampling plan for vouchers in amounts not exceeding $2,500. Within this maximum, agencies are required to establish their own dollar limitations based on cost/benefit analysis of their voucher examining operations. The cost/benefit analysis must produce savings while adequately protecting the government’s interest. Sampling plans must be approved by the Office of the Under Secretary of Defense (Comptroller) or designee, prior to implementation. In the case of Defense Travel System payments, the prepayment review is performed in accordance with Volume 9, Chapter 2 of this Regulation.

330603. If the certifying officer utilizes a prepayment statistical sampling procedure approved by the Under Secretary of Defense (Comptroller) or designee, and reviews only those vouchers selected in the sample as a basis for certification, the vouchers selected for review must be identified. Certifying and disbursing officers are not pecuniarily liable for an erroneous payment on vouchers and documents not selected for review based on the use of approved sampling procedures if diligent collection action is pursued. However, the applicable departmental accountable official may be liable in accordance with the policies specified herein.

330604. If a DoD Component determines that an alternate voucher examining plan is required, a written request must be sent through the Under Secretary of Defense (Comptroller) to the Government Accountability Office for approval. The request must identify the reason for the alternative plan, contain a description of the plan and alternative procedures for statistical sampling and include a business case that indicates savings while adequately protecting the government’s interest.

330605. By affixing a manual, electronic or digital signature to a voucher, a certifying officer states (certifies) to a disbursing officer that the items listed therein are correct and proper for payment from the appropriation(s) or other funds designated thereon or on supporting vouchers, and that the proposed payment is legal, proper and correct. Certifying officers may certify payments by manual or electronic methods and may certify individual vouchers, or a summary of several vouchers.
330606. Manual certifications are made on the voucher. A manual certification shall include the certifying officer’s signature, typed or printed name, the title “Authorized Certifying Officer,” the date, and the dollar amount. Manually certified vouchers may be submitted to the disbursing office by mail or fax.

330607. Electronic certification shall include adequate safeguards. An electronic certification adopted by a certifying officer must be: (A) unique to the certifying officer, (B) under the sole control or custody of the certifying officer, (C) linked to the data certified in such a manner that if the data are changed, the digital or electronic signature is invalidated, and (D) capable of being verified by the disbursing officer.

330608. Data on a certified voucher converted to system input or changes made to a certified voucher prior to disbursement will be certified by an authorized certifying officer. Each subsequent certifying officer is pecuniarily liable for the data input to the system or changed data in the voucher.

330609. Certified vouchers must be maintained in accordance with Chapter 21 of this volume.

3307 PECUNIARY LIABILITY

Departmental accountable officials shall be pecuniarily liable for illegal, improper or incorrect payments that result from information, data or services they negligently provide to a certifying officer, and upon which, the certifying officer directly relies in accordance with the provisions of 10 U.S.C. 2773a. A certifying officer is pecuniarily liable, in accordance with the provisions of 31 U.S.C. 3528 and other applicable law for illegal, improper or incorrect payments resulting from improper certification. A disbursing officer is pecuniarily liable in accordance with 31 U.S.C. 3325 and other applicable law for illegal, improper or incorrect payments and for errors in their accounts. Procedures and further guidance concerning liability and relief of accountable officers is found in Chapter 6 of this volume.

3308 GLOSSARY OF TERMS

330801. Administrative Contracting Officer. A military member or civilian employee of the Department with authority to administer contracts.

330802. Approving Official. An individual who has responsibility for one or more Government Purchase Card cardholders or is responsible for approving travel vouchers using the Defense Travel System (DTS).

330803. Automated Information System Administrator. An individual responsible for the programming, scheduling or operation of computerized programs, and the maintenance of one or more automated information systems.
330804. **Cardholder.** An individual designated by an agency/activity to be issued a government purchase card and/or government travel card.

330805. **Certification.** The act of attesting to the legality, propriety and correctness of a voucher for payment as provided for in 31 U.S.C. 3528.

★ 330806. **Certifying Officer.** A DoD military member or civilian employee of the Department appointed in writing to certify a voucher for payment (see “Certification” above).

330807. **Civilian Pay.** Entitlements to DoD civilian employees. It also refers to a functional area (office) within the payment process.

330808. **Commander/Director.** An individual assigned as a combatant commander, commanding officer, base commander, installation commander, director of a defense activity, officer-in-charge, or equivalent civilian head.

330809. **Contract.** A mutually binding legal relationship obligating the seller to furnish the supplies or services (including construction) and the buyer to pay for them. It includes all types of commitments that obligate the Government to an expenditure of appropriated funds and that, except as otherwise authorized, are in writing. In addition to bilateral instruments, contracts include (but are not limited to) awards and notices of awards; job orders or task letters issued under basic ordering agreements; letter contracts; orders, such as purchase orders, under which the contract becomes effective by written acceptance or performance; and bilateral contract modifications.

330810. **Contract Pay.** The entitlement process to pay contractors whose payments are administered by the Defense Contract Management Agency.

★ 330811. **Contractor.** Any person, organization, or business concern engaged in a profession, trade, or business and any not-for-profit entity operating as a contractor (including state and local governments and foreign entities, but excluding federal entities and foreign governments).

330812. **Departmental Accountable Officials.** Individuals who are responsible in the performance of their duties for providing to a certifying officer information, data, or services that the certifying officer directly relies upon in the certification of vouchers for payment. They are pecuniarily liable for erroneous payments resulting from their negligent actions in accordance with section 2773a of title 10, United States Code.

330813. **Disbursing.** The act of paying public funds to entities to whom the government is indebted; the collection and deposit of moneys; the safeguarding of public funds; the documenting, recording, and reporting of these transactions.
330814. **Disbursing Officer.** Officer or employee of a federal department or agency, or other individual designated to disburse moneys and render accounts according to laws and regulations governing the disbursement of public moneys.

330815. **Document.** A business record in hard copy or electronic form.

330816. **Electronic Certification.** An approved electronic signature adopted by a certifying officer that is unique to the certifying officer; capable of verification by the disbursing officer; under the sole control or custody of the certifying officer; and linked to the data certified in such a manner so that, if the data are changed, the electronic signature is invalidated.

330817. **Erroneous Payment (also referred to as an Illegal, Incorrect, or Improper Payment).** This is a fiscal irregularity resulting from regularly or irregularly processed payments that are not in strict conformity with laws and regulations. For example, an erroneous payment results from: (A) an overpayment of a payee; (B) two or more payments to a payee for the same entitlement; (C) a payment to the wrong payee; (D) a U.S. Treasury check issue overdraft in some cases; (E) a shortage caused by negotiation of both an original and a substitute U.S. Treasury check; (F) a shortage caused by a negotiation of both an original and a recertified U.S. Treasury check; (G) payment based on fraudulent, forged, or altered documents (usually); or (H) a payment made in violation of a law or regulation.

330818. **Fiscal Irregularity.** Any action (or lack thereof), event, practice, or circumstance that causes an out-of-balance condition in the financial accountability to the United States of the disbursing officer and/or deputies, agents, and cashiers to whom public funds have been entrusted. Includes, irregularities resulting from physical losses of funds or erroneous payments.

330819. **Internal Controls.** The manner in which financial, manpower, and property resources are controlled and safeguarded by the regular authorization, approval, documentation, recording, reconciling, reporting, and related accounting processes.

330820. **Military Pay.** An entitlement process for military active duty personnel, Reserve personnel, National Guard personnel, retired military personnel, annuitants, academy cadet/midshipman, and Armed Forces Health Professions Scholarship participants, and inactive duty travel. It also refers to a functional pay area (office).

330821. **Negligence.** The failure to act as a reasonably prudent person would act under similar circumstances.

330822. **Pecuniary Liability.** Personal financial liability for fiscal irregularities of disbursing and certifying officers and departmental accountable officials as an incentive to guard against errors and theft by others, and also to protect the government against errors and dishonesty by the officers themselves.
330823. **Procurement Contracting Officer.** Person with authority to enter into and/or terminate contracts and make related findings and determinations.

330824. **Receiving Official.** Military member or civilian employee of the Department authorized to substantiate the receipt, inspection, and acceptance of goods and/or services.

330825. **Relief from Liability.** Action taken by someone with the legal authority to do so, which absolves departmental accountable officials, or certifying and disbursing officers of pecuniary liability.

330826. **Review Official.** A military member or civilian employee of the Department who is appointed in writing to conduct postpayment reviews, to issue and control inquiries and to initiate charges against the certifying, disbursing, and departmental accountable officials for financial irregularities.

330827. **Travel Authorizing Official.** An official, or a designated representative, to whom final authority to issue travel orders (order issuing official) is delegated in writing by a DoD Component, by organizational title, and/or name.

330828. **Travel Order.** A document that authorizes official government travel.

330829. **Traveler.** Military member, DoD civilian employee or invitational traveler traveling in an official capacity.

330830. **Vendor.** Any person, organization, or business concern engaged in a profession, trade, or business including a not-for-profit entity operating as a vendor (including State and local governments and foreign entities, but excluding Federal entities and foreign governments).

330831. **Vendor Pay.** The process of computing the amount to be paid to a contractor or vendor for all contract/purchase orders, except those administered by the Defense Contract Management Agency. This also refers to a functional pay area (office).

330832. **Voucher.** A voucher, voucher schedule, invoice, bill, or any other document used as a voucher, certified by a certifying officer based on which a disbursing officer makes a payment.