



OFFICE OF THE UNDER SECRETARY OF DEFENSE  
1100 DEFENSE PENTAGON  
WASHINGTON, DC 20301-1100

SEP 14 2007

COMPTROLLER

MEMORANDUM FOR ASSISTANT SECRETARIES OF THE MILITARY  
DEPARTMENTS (FINANCIAL MANAGEMENT AND  
COMPTROLLERS)  
INSPECTOR GENERAL OF THE DEPARTMENT OF  
DEFENSE  
DIRECTORS OF THE DEFENSE AGENCIES  
COMMANDER, U.S. ARMY CORPS OF ENGINEERS

SUBJECT: Certified Commercial Payments in Contingency Operations

Based on recent reviews of commercial payments for goods and services in Iraq and Afghanistan, this memorandum is a reminder of the legal requirements necessary to certify a voucher for payment and provides certification guidelines for payments made in contingency operation areas (attached).

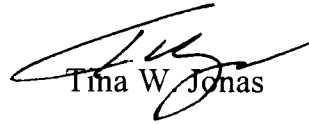
Section 3325 of title 31, United States Code, authorizes disbursing officers to disburse money only when provided a certified voucher by a properly appointed certifying officer. The certified voucher attests that the payment is legal, correct, and proper. Officers who certify commercial (goods and services) payments for contingency operations must ensure that:

- a. A legal obligation to pay exists (typically a contract);
- b. The payee has fulfilled any prerequisites to payment (typically an invoice and receiving report);
- c. The amount of the payment and identity of the payee are correct; and
- d. The payment is legal under the appropriation or fund involved (typically the correct fiscal year and appropriation).

Certifying officers are pecuniarily liable for payments not meeting these requirements unless granted relief.

All accounting offices that support contingency operations must ensure that accounting and document retention requirements are in place within 30 days of this

memorandum. Adherence to these requirements is critical to the Department's financial stewardship and control of funds. If you have any questions, you may contact Ms. Lydia Moschkin at (703) 693-6502 or by email at [lydia.moschkin@osd.mil](mailto:lydia.moschkin@osd.mil).



Tina W. Jonas

Attachment:  
Certification Guidelines

## **Certification Guidelines for Payments Made in Contingency Operation Areas**

Certifying officers will typically need the following information to certify and make a payment:

1. Contract, Receiving Report and Invoice (as previously stated)
2. Contract Date and Number
3. Contractor Name
4. Item Description and Quantity (ordered and received)
5. Item Price
6. Payment Due Date
7. Shipping Terms (who pays and when)
8. Fiscal Year and Appropriation
9. Invoice Date and Amount
10. Date of Receipt/Acceptance
11. Printed Name/Signature of Government Receiving Official