

Department of Homeland Security
Management Directive System
MD Number: 1140.1
Issue Date: 1/24/2003
DISBURSEMENTS

I. Purpose

This directive establishes Department of Homeland Security (DHS) policy for disbursements.

II. Scope

This directive applies to all DHS organizational elements serviced by the DHS Office of The Chief Financial Officer. All organizational elements that receive financial management support from another Federal agency or that have existing programs, should continue to use those procedures until a DHS-wide system is developed and implemented.

III. Authorities

This directive is governed by Public Law:

31 U.S.C. 3321 and 3325.

IV. Definitions

- A. **Disbursement**: A payment to an individual or organization for goods furnished or services rendered.
- B. **Charges – vouchered items**: Disbursements that are made on formal vouchers, but are not immediately charged to an appropriation or fund.
- C. **Negative disbursement**: A refund.

V. Responsibilities

- A. The **Under Secretary for Management** shall be responsible for all aspects of this directive.

- B. The **Chief Financial Officer** shall:
1. Determine and validate the need for disbursing officials within DHS organizational elements. Requests for disbursing authority must be submitted and approved by the Secretary of the Treasury.
- C. **Disbursing officials** shall:
1. Disburse funds only as provided by a voucher certified by:
 - a. The head of DHS; or
 - b. An employee of the Agency having written delegated authority to certify vouchers;
 2. Examine a voucher to decide if it is in proper form; certified and approved; and computed correctly on the facts certified; and
 3. Except for the correctness of computations on a voucher or pursuant to payment intercepts or offsets, be held accountable for carrying out the above stated responsibilities.

VI. Policy & Procedures

- A. **Policy**: Disbursements shall be made through the Department of Treasury and comply with Department of Treasury regulations.
- B. **Procedures**: All disbursements must be supported by a formal disbursement voucher signed by a designated certifying officer and processed in accordance with the Treasury Financial Manual.
- C. **Questions or Concerns Regarding the Process**: Any questions or concerns regarding this directive should be addressed to the Office of the Under Secretary for Management.