

CERTIFYING OFFICERS

I. Purpose

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

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 numerous Public Laws and national policy, such as:

- A. 31 U.S.C., Sections 3325 and 3528.
- B. 1-Treasury Financial Manual 4-1100.
- C. 1-Treasury Financial Manual 4-2000, Sections 2030, 2045 and 2050.

IV. Definitions

A. **Accountable Officers**: Government officers or employees who, by reason of their employment, are responsible for or have custody of government funds. Accountable Officers encompass such officials as certifying officers; civilian and military disbursing officers; and collecting officers. Certifying officers differ from other accountable officers in one key respect: certifying officers have no public funds in their physical custody.

V. Responsibilities

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

2. Select and designate all DHS certifying officers who certify vouchers and schedule payments to the U.S. Treasury.

B. **Certifying Officers** shall:

1. Verify the information stated in the certificate, voucher, and supporting records.

2. Verify the computation of a certified voucher under 31 U.S.C., Sections 3325 and 3528.

3. Verify the legality of a proposed payment under the appropriation or fund involved (certifying officers are liable for the value of illegal or improper payments resulting from their certifications).

4. Repay payments that are illegal, improper, or incorrect because of an inaccurate or misleading certificate; legal prohibition; or payment that does not represent a legal obligation under the relevant appropriation or fund.

5. Verify transportation rates, freight classifications, and other information provided on a Government bill of lading or transportation request, unless the Administrator of General Services has determined that verification by a prepayment audit conducted pursuant to 31 U.S.C., Section 3726(a) for a particular mode or modes of transportation, or for an agency or sub-agency, will not adequately protect the interests of the Government.

VI. Policy & Procedures

A. **Policy**: All DHS Certifying Officers will attend Certifying Officer training. DHS Certifying Officers are liable for the value of erroneous payments. In addition, other accountable officials involved in authorizing a payment shall be liable for the value of erroneous payments resulting from the negligent performance of their duties.

B. **Procedures**: All payments will be approved by a certifying officer 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.