

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

All changes are denoted by blue font

Substantive revisions are denoted by a * preceding the section,
paragraph, table, or figure that includes the revision.

Hyperlinks are denoted by *underlined, bold, italic, blue font*

PARAGRAPH	EXPLANATION OF CHANGE/REVISION	PURPOSE
Multiple	Chapter has been restructured for better flow and comprehension.	
330101	Adds “random review of disbursement vouchers” and “pecuniary liability” to the purpose of this chapter.	Add
330102	Adds a statement regarding the application of internal management controls and separation of duties to the introduction.	Add
330201	Cites Deputy Secretary of Defense memorandum dated September 30, 2009 as the current delegation of authority to appoint certifying officers and DAOs to the USD(C), and for further re-delegation of that authority.	Add
330202	Moves from Chapter 1 guidance addressing pecuniary liability of certifying officers and adds policy to prohibit the appointment of contractor personnel from performing as certifying officers, an inherently governmental function.	Add
330205	Adds guidance on restricting DOs, their deputies, and agents being appointed as certifying officers.	Add
330302	Adds guidance on training for certifying officers.	Add
330305	Adds guidance on certification of systems.	Add
330601	Adds guidance on certifying officer appointments.	Add
330701	Adds guidance that payments made from appropriated funds to individuals and commercial activities require certification.	Add
330704	Adds guidance on successive certification.	Add
3308	Moves from Chapter 1 provisions addressing random review of disbursement vouchers and pre- and post-payment reviews, and adds guidance on payment review officials’ designation and responsibilities..	Add
330903	Adds guidance on the application of the “presumption of negligence” to disbursing and certifying officers.	Add

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330904	Moves from Chapter 1 provisions addressing reliance on approved statistical sampling techniques.	Add

TABLE OF CONTENTS

CERTIFYING OFFICERS, DEPARTMENTAL ACCOUNTABLE OFFICIALS, AND REVIEW OFFICIALS

*3301	Purpose and Introduction
*3302	Policy
*3303	Responsibilities
*3304	Certifying Officers
*3305	Departmental Accountable Officials
*3306	Department of Defense (DD) Form 577
*3307	Certification
*3308	Random Review of Disbursement Vouchers
*3309	Pecuniary Liability

CHAPTER 33

*CERTIFYING OFFICERS, DEPARTMENTAL ACCOUNTABLE OFFICIALS, AND REVIEW OFFICIALS3301 PURPOSE AND INTRODUCTION

* 330101. Purpose. This chapter addresses responsibilities of and qualifications for certifying officers and their selection and appointment; certification of vouchers for payment; random review of disbursement vouchers; departmental accountable officials (DAOs); and pecuniary liability.

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 Department of Defense (DoD) disbursing officials to exercise direct personal control over all aspects of each business transaction. Accordingly, DoD recognizes that it is extremely difficult for any single official personally to ensure the accuracy, propriety, and legality of every payment. DOs must depend on certifying officers to ensure that a transaction has been processed through all designated responsible and authorized officials; is properly documented, is computed correctly according to source documents; and is not improper, unreasonable, or fraudulent according to the information available. Sound financial management and internal control practices require that certifying officers who certify payments to disbursing officers (DOs) for payment be independent of and organizationally separate from those DOs. See [Chapter 1](#) of this volume.

*3302 POLICY

330201. Authority to appoint certifying officers under Title 31, United States Code, section 3325 ([31 U.S.C. 3325](#)) and DAOs under [10 U.S.C. 2773a](#) is delegated to the Under Secretary of Defense (Comptroller)(USD(C)) by [Deputy Secretary of Defense Memorandum dated September 30, 2009](#). This volume re-delegates that authority to DoD Component Heads (see Chapter 1 of this volume), who may further re-delegate it as necessary and appropriate.

330202. Certifying officers and DAOs perform inherently governmental functions and therefore must be Federal government employees (i.e., not contractors). See Chapter 1 of this volume for more information.

330203. Civilian employees appointed as certifying officers and DAOs in the United States must be U.S. citizens. The “United States” in this context includes the 50 states, the District of Columbia, the Commonwealth of Puerto Rico, the Northern Marianas Islands, the U.S. Virgin Islands, and Guam. See paragraph 330204 and section 3309 of this chapter.

330204. Agreements concerning the applicability of the law of the host nation to employment by U.S. Forces of local nationals should be considered before appointing a local national as a certifying officer or DAO. DoD may appoint “direct hire” foreign local nationals

as certifying officers and DAOs even though they may not be subject to pecuniary liability under U.S. law, but commanders should consider the advisability of making such appointments. See Chapter 1 of this volume for more information. “Indirect hire” local national personnel assigned by host governments to work with U.S. Forces are not employees of the United States and cannot perform inherently governmental functions.

330205. DOs, their deputies, and agents may neither be appointed as nor appoint certifying officers for payments they will eventually make. A person under a DO’s direct supervision (e.g., a deputy DO, paying agent) may be appointed as a certifying officer only in special limited situations. Specify such limitations and describe the circumstances in item 14 of the appointing DD Form 577. See paragraphs 330206, 330207, and 330601 of this chapter.

330206. At organizations where there are separate computation and disbursing functions under a DO’s supervision, persons in the computation organization may be appointed as certifying officers. They must maintain appropriate separation of duties. See Chapter 1 of this volume. DoD Component Heads may make these appointments or delegate the appointment authority through command channels, excluding the DO.

330207. Where computations for payment are performed under the direction of the DO during tactical operations (including, but not limited to, afloat units, military training exercises, noncombatant evacuations, and contingency operations), disbursing office personnel may be appointed as certifying officers. DoD Component Heads may make these appointments or delegate the appointment authority through command channels, excluding the DO.

330208. The same person may not serve as both a DAO and certifying officer for the same types of payments.

***3303** RESPONSIBILITIES

330301. Appointing Authorities. DoD Component Heads or their designees:

A. Appoint certifying officers, DAOs, and payment review officials. See paragraph 330601 of this chapter.

B. Appoint pre-payment review officials.

C. Oversee the appointees and their execution of the duties described in sections 3304 and 3305 of this chapter.

D. May not appoint themselves as certifying officers or DAOs.

330302. Supervisors. Supervisors ensure that subordinate certifying officers and DAOs are trained in their responsibilities (including initial training and refresher training annually), and periodically review their performance to ensure compliance with established regulations, policies, and procedures, including local standard operating procedures. Appointed certifying officers must complete an approved Certifying Officer Legislation training course

within 2 weeks of their appointment and before actually performing as certifying officers, and provide a printed copy of the course completion certificate to their supervisor, who may specify any of these sources of training:

- A. <http://www.dfas.mil/fastrac/coltraining.html>.
- B. https://fm.csd.disa.mil/kc/login/login.asp?kc_ident=kc0014&blnAccess=TRUE.
- C. <https://www.defensetravel.dod.mil/Passport>.

330303. Certifying Officers. Certifying officers certify to DOs and their agents that vouchers are correct and proper for payment. See sections 3304 and 3307 of this chapter. They are responsible for:

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 [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. Seeking advance decisions from the responsible office. See [Chapter 25](#) and [Appendix E](#) of this volume.

E. Under 31 U.S.C. 3528, repaying a payment that:

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

2. is determined to be prohibited by law; or

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

unless the payment, whichever the category, is recovered by collection or offset from the payee or other sources, the amount is collected from a DAO, or relief is granted under subsections (b), (c) of that Title. See [Chapter 6](#) of this volume.

F. Responding timely to a reviewing official's questionable-payment inquiry.

330304. Departmental Accountable Officials. See section 3305 of this chapter.

330305. Payment Review Officials. See section 3308 of this chapter.

330306. Resource Managers and Fund Holders. Resource managers and fund holders, in addition to other responsibilities, assign proper funding citations on obligating documents before obligations are incurred, and maintain a system of funds control. This is a “certification of fund availability,” not a certification for payment.

330307. Automated Information System (AIS) Administrators. AIS administrators, in addition to other responsibilities, operate and maintain automated system(s) that support the entitlement, certifying, and disbursing processes, specifically so that they operate in accordance with prescribed functional requirements to maintain the integrity of the data and to prevent unauthorized access. They must also ensure that the systems they administer are certified as accurate and reliable in accordance with Volume 1, Chapter 3 of this Regulation.

330308. Functional Areas

A. Purchase Card Program

1. Agency Program Coordinators (APCs). APCs implement and execute 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 (AOs)

a. Oversee cardholders.

b. Review subordinate cardholders’ monthly statements and verify that all transactions were necessary Government purchases and were accomplished in accordance with Federal Acquisition Regulation and other governing agency policies and procedures.

c. Must be appointed as certifying officers, with the additional responsibilities outlined elsewhere in this chapter, for assigned accounts.

3. Cardholders

a. Process monthly billing statements accurately and timely.

b. Update their automated systems as applicable.

c. Control access to the card to preclude unauthorized use, and frequently review available information from contractor and other automated purchase card support systems to identify improper use.

d. Take timely and proper action when unauthorized charges occur.

B. Contract and Vendor Pay

1. Contracting officers provide timely and accurate contract data, e.g., payee's name, line of accounting, any assignment of claims actions, and remittance address; and ensure that contractors are registered in the Central Contractor Registry (CCR).
2. Administrative contracting officers prepare timely and accurate contract modifications and other administrative documents that support payments.
3. Receiving officials provide timely and accurate receipt data, e.g., quantity and receipt date.

C. Centrally Billed Accounts (CBAs)

1. CBA Component Program Managers (CPMs). CPMs implement and execute the Travel Charge Card Program in accordance with [Volume 9, Chapter 3](#) of this and other applicable DoD Component regulations, policies, and procedures. Note: The same person may be both the AO and certifying officer for transportation accounts that do not have a card if each transaction is supported by a certified travel order, or if the unit-card account-management structure will not support a separate AO and certifying officer.

2. Approving Officials. AOs oversee accounts managed by APCs, and account managers. CPMs appoint AOs.

3. CBA APCs and Account Managers

a. Process monthly invoices (receipt, review, reconciliation, and preparation of disbursement documents) for transportation accounts and/or unit card accounts on an accurate and timely basis.

b. Serve as CBA unit card account holders, controlling access to the account number or plastic CBA card to preclude unauthorized use, to include frequent review of available information from the contractor and other travel card support systems to identify improper use.

c. Act timely and properly when unauthorized charges occur.

d. Appoint unit card account holders only in unusual circumstances to make authorized charges, reconcile monthly statements, and furnish supporting documentation to the CBA APC or account manager for reconciling the agency invoice.

D. Personnel Programs

1. Military Pay

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

b. Military members' supervisors ensure accurate and timely input of data that affect certification of entitlements for payment.

2. Civilian Pay

a. Personnel officers update personnel data supporting payments on an accurate and timely basis.

b. Supervisors ensure their employees' time and attendance records and supporting documents, e.g., leave, overtime, and compensatory time, are accurate.

c. Supervisors of time and attendance clerks ensure the accuracy of the time and attendance data input by clerks they supervise.

3. Temporary Duty Travel

a. APCs implement the travel card program in accordance with established OSD and applicable DoD Component regulations, policies, and procedures.

b. Authorizing officials approve travel orders, approve/sign travelers' claims, and verify that all expenses incurred were required for mission accomplishment under the Joint Federal Travel Regulations (Military) or Joint Travel Regulations (Civilian).

4. Permanent Change of Station

a. Personnel officers ensure update of personnel data supporting payment on an accurate and timely basis.

b. Commanders or site directors ensure that members perform in accordance with travel orders.

*3304 CERTIFYING OFFICERS

330401. To promote professionalism and strengthen internal controls, a certifying officer should have knowledge of the subject matter, background or experience in the preparation of a voucher for payment, knowledge of appropriations and other funds and accounting classifications, and knowledge of the payment process (e.g., availability of funds and location of designated paying and accounting offices).

330402. Certifying officers should read the Treasury publication, "*Now That You're a Certifying Officer*." DoD personnel eligible to be appointed to certify vouchers and send 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, 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 330302 of this chapter for certifying officer training requirements. See section 3306 of this chapter for guidance on appointments.

***3305 DEPARTMENTAL ACCOUNTABLE OFFICIALS**

DAOs provide information, data, or services to certifying officers upon which the latter rely to certify vouchers for payment. See section 3306 of this chapter for guidance on appointments.

***3306 DEPARTMENT OF DEFENSE (DD) FORM 577**

330601. Appointment and Termination. Appoint and terminate the appointments of certifying officers and DAOs on DD Form 577 (Appointment/Termination Record/Authorized Signature). Identify the specific types of payments, e.g., vendor pay, purchase card, CBAs, travel, transportation, military, and civilian pay involved. For miscellaneous vendor payments, the appointing authority should identify the types of payments (e.g., medical reimbursement, damage claims, or tuition assistance) affected, **but need only be as specific as he or she considers necessary, and may include the reviewing official's organization on the appointment.** For pecuniary liability determination purposes, include the appointee's full Social Security number (or employee number if not a U.S. citizen), name, organization, and position. For direct-hire non-U.S. citizens to whom, by agreement, a local law applies that does not subject the local national to the same pecuniary liability as other DoD employees (see paragraph 330201 of this chapter), make an appropriate comment in item 14 of the DD Form 577. Appointees acknowledge their appointment in Section III of the form. Appointing authorities review appointments annually as a minimum for validity and currency. Appointments remain in force until terminated by reassignment or for cause. Terminate appointments as appropriate using Section IV of the form, and advise the agencies that received the original appointments. See Chapter 11 of this volume for voucher certification requirements.

A. Certifying officers who certify only electronic vouchers (i.e., certify the actual voucher electronically (e.g., a Defense Travel System (DTS) voucher)), but not manually certified vouchers that are merely paid electronically, may submit the DD 577 electronically as long as it meets the requirements in Chapter 1 of this volume.

B. Certifying officers who certify manual vouchers or submit manual certifications of electronic payments must submit an original DD 577, as it serves both as an appointing document and a signature specimen.

330602. Distribution

A. Certifying Officer Appointments. Send DD Forms 577 for payments being certified to DFAS DOs to the central electronic repository at the Defense Finance and Accounting Service (DFAS) Indianapolis Disbursing Operations Directorate (JFD), 8899 East 56th Street, Indianapolis, IN 46249 (secure e-mail dfas-incddd577@dfas.mil) following that office's guidance. DOs may view DD Forms 577 on the Electronic Document Access (EDA) website. When a DFAS DO needs to make an immediate payment, fax or email a signed copy of

the DD Form 577 to that office. For payments by a non-DFAS DO, send a copy of the DD Form 577 to that DO following its guidance. Ensure that the training required by paragraph 330302 of this chapter is complete before submission.

B. DAO Appointments. Appointing authorities keep the signed original DD Forms 577 and provide copies to the offices that certify vouchers. Offices and organizations that rely on DAOs when certifying payments establish mechanisms for identification of DAOs and for facilitating communication with DAOs.

*3307 CERTIFICATION

330701. Certifying officers review payment vouchers before certification to ensure that the information on the vouchers agrees with all supporting documentation. Payments made from appropriated funds to individuals and commercial activities require certification.

330702. If a certifying officer uses a pre-payment statistical sampling procedure approved by the Director, DFAS and reviews only those vouchers selected in the sample as a basis for certification, he or she identifies the vouchers selected for review.

330703. By manually, electronically, or digitally signing a voucher, a certifying officer certifies to a DO that the items listed 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 either individual vouchers or a summary of several vouchers. Manual certifications on vouchers must include the certifying officer's signature, typed or printed name, the title "Authorized Certifying Officer," date, and dollar amount. Submit manually-certified vouchers to the disbursing office by mail or fax. See Chapter 1 of this volume for requirements for electronic signatures.

330704. An authorized certifying officer certifies data on a hard-copy voucher converted to system input, as well as changes made to such a voucher before disbursement. Occasionally there may be more than one certifying officer involved with a given payment; this is known as "successive certification." In this circumstance, 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 is different from the one who certified the original, the initial certifying officer is responsible for the correctness of the original voucher, and the successive certifying officer is responsible only for the additional related voucher. 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; that is, successive certifying officers are pecuniarily liable for only the changes they certify.

330705. Certifying officers engaged in Foreign Military Sales Trust Fund payment certifications must obtain Expenditure Authority (EA) before certifying such payments. They request EA either by contacting the DFAS Director of Security Assistance Accounting at DFAS-IN, or drawing the EA interactively from the Defense Integrated Financial System during the same calendar month in which the certified payment is to be made. If the EA is obtained but

payment is not made in the same month, return the EA and re-obtain it in the next month. Failure to request EA before disbursement is subject to reporting and disciplinary requirements in Volume 14, Chapter 9 of this Regulation.

330706. Under Chapter 21 of this volume, keep certified vouchers and associated papers, information, data, or services used to support them for 6 years and 3 months (10 years for FMS transactions; see Volume 15 of this Regulation). A DO or settlement officer may decide to extend this period to complete reconciliation of specific payment or collection issues, or for other purposes. If a DO or other accountable individual of an originating DFAS or non-DFAS disbursing station symbol number (DSSN) certifies vouchers for computation, and either mails or electronically transmits a file of vouchers for payment to be made by another DSSN, the originating DSSN keeps the certified vouchers and all supporting documentation.

*3308 RANDOM REVIEW OF DISBURSEMENT VOUCHERS

330801. Examination Requirements

A. General. Payments over \$2,500 require pre-payment examination. See paragraph 330802 for payments of \$2,500 or less. Various publications provide guidance on statistical sampling methods for pre- and post-payment reviews of disbursement vouchers, e.g., Government Accountability Office (GAO) report GAO/AIMD 21.3.2, May 2000, "Streamlining the Payment Process While Maintaining Effective Internal Control;" and Office of Management and Budget Circular A-123, "Management's Responsibility for Internal Control," Appendix C (Requirements for Effective Measurement and Remediation of Improper Payments). While GAO reports and publications provide examples of statistical sampling applications in the pre- and post-payment phases, but there is no one universal procedure appropriate for every type of disbursing system. The appropriateness of these reviews depends largely on the extent of automation of the system that computes and processes payments. Fully automated systems that perform reviews of all records through extensive edit checks and balances before payment essentially replace manual invoice process and examination procedures. They also may negate the need to perform pre-payment statistical random reviews for population-trend identification. In such cases, post-payment statistical samplings of vouchers replace the pre-payment reviews as a means to validate the accuracy of the automated system calculations and ensure that edit checks and balances are operating properly.

B. Pre-payment Reviews

1. Pre-payment reviews ensure that vouchers include necessary substantiation and documentation for lawful and proper payment before payment certification. Under manual processing systems, they include verification of accuracy of computation. Specific areas that require examination include, but are not limited to, ensuring:

- 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 correct data is input to automated computation systems.
- f. Proper accounting classifications are charged.
- g. Funds are available to support disbursements.
- h. Any required special certificates or receipts are attached to the disbursement documents.
- i. Prevention of duplicate payments through proper manual or automated edits and checks.

2. Pre-payment review officials who determine proposed or actual certified payments are of questionable legality, propriety, or correctness send inquiries to the certifying officers challenging the latter's decision to certify these payments, and keep files of these inquiries or those received from other sources. Resolve inquiries within 30 days of the date of inquiry.

C. Post-Payment Reviews. See Volume 10 of this Regulation.

330802. Statistical Sampling Plans

A. DoD Components may use statistical sampling plans for vouchers not exceeding \$2,500. Agencies must establish their own dollar limitations based on cost/benefit analysis of their voucher examining operations. If a DoD Component determines that an alternate voucher examining plan is required, it sends a written request through Director, DFAS to the Under Secretary of Defense (Comptroller) (USD(C)) for approval under paragraph 330801 of this chapter. The request must identify the reason for the alternative plan, include 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.

B. Sampling plans must be methodically sound and adhere to technical guidelines in professional texts and publications (both Federal and non-Federal) on the subject. Include in them the purpose, scope, and 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. They 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 disbursement 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 the DoD Components, whose officials ensure implementation of these plans at locations for which they are responsible.

330803. Payment Review Officials. Payment review officials are not subject to any form of pecuniary liability in the performance of their duties. In that regard, using DD Form 577 to appoint them would be inappropriate and unnecessary. Rather, their responsibilities should be enumerated in their performance descriptions and standards.

*3309 PECUNIARY LIABILITY

330901. Under 31 U.S.C. 3325 and other applicable law, a DO is pecuniarily liable for payments not in accordance with certified vouchers received, and for errors in their accounts. Except in unusual circumstances, as long as a DO makes payments in accordance with certifications of properly appointed certifying officers, the certifying officers, and not the DO, are pecuniarily liable for the payments.

330902. Under 31 U.S.C. 3528 and other applicable law, a certifying officer is pecuniarily liable for payments resulting from improper certifications.

330903. Certifying officers and DOs are automatically pecuniarily liable if there is a fiscal irregularity. This is known as 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 (i.e., illegal, improper, or incorrect) payment. Physical losses of cash, negotiable instruments, or paid vouchers generally apply only to DOs. Certifying officers and DOs must be aware that they must prove, in the relief of liability process, that it is more likely than not that they either were not negligent or were not the proximate cause of the fiscal irregularity. See Chapter 6 of this volume for procedures and further guidance concerning liability and relief of accountable officers.

330904. So long as certifying officers and DOs pursue diligent collection action, they are not pecuniarily liable for payments on vouchers not selected for review based on the use of approved sampling procedures, i.e., vouchers included in a population of vouchers subject to sampling but not reviewed. See Chapter 6, section 0602 of this volume in the case of a fraudulent or suspect fraudulent payment.

330905. DAOs may be held pecuniarily liable under 10 U.S.C. 2773a(c) for an illegal, improper or incorrect payment resulting from information, data, or services they negligently provide to a certifying officer and upon which that certifying officer relies when certifying a payment voucher. Any pecuniary liability of a DAO for a loss to the United States resulting from an illegal, improper, or incorrect payment may be joint and several with that of any other officer or employee of the United States or member of the uniformed services who is also pecuniarily liable for that loss.