

Defense Travel System

Training for Accountable Officials and Certifying Officers (TAOCO) Guide

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Document History

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Defense Travel System Accountable Officials and Certifying Officers Guide

Introduction

This guide is intended to be used as a desk reference for Defense Travel System (DTS) Accountable Officials and Certifying Officers. This guide will serve as a convenient introduction for those who are new to the responsibility and as a refresher for those who are veteran Authorizing Officials/Certifying Officers (AO/CO)s. The emphasis is on AO/CO responsibilities and how that role is performed in DTS.

Why this Guide was Developed

As an AO/CO, you are accountable for the correctness of documents that you authorize and/or certify. This requires that you be conscientious about your work; sensitive to fraud, waste, abuse, and mismanagement of funds; and that you do your part in helping the federal government run smoothly and cost effectively. The following pages will emphasize your responsibilities as an AO/CO - responsibilities which are mandated by law. It is important that you are aware of these responsibilities and know how to meet them.

What Is a “Certifying Officer?”

The language of the Certifying Officer Legislation (COL), Public Law 104-106, requires that an appointee be trained and knowledgeable in the responsibilities of a certifying officer (CO). Since Congress created the Treasury Department in 1789, certain government employees have been held accountable for certifying payments. Specific individuals have the responsibility to verify that payments made by the federal government are legal, proper and correct. This verification involves certifying a voucher upon which a disbursement will be made, and includes authorizations in DTS where the user has requested a Scheduled Partial Payment (SPP; incremental payments for trips that exceed 45 days) or a non-ATM advance (request for advance of funds prior to travel). It is for this reason that the terms AO and CO are used interchangeably. An AO typically approves a travel order (called an authorization in DTS) and the CO certifies a voucher or local voucher. In the case of an order/authorization that contains a non-ATM advance or SPP, the approval becomes the certification of the funds - and the inherent function and responsibility of the CO. For the purposes of this document, the terms authorizing official and certifying official will be used interchangeably.

What is “Personal Accountability”?

As an AO/CO, you are held personally accountable, or individually responsible, for verifying that federal government payments under your jurisdiction are legal, proper and correct. If any payment that you certify is found to be illegal, improper, or incorrect, you may be held individually responsible for reimbursing the government for the amount of the payment. Being held responsible to the degree that you are required to reimburse this payment is termed “pecuniary liability”. Pecuniary liability is defined in the Department of Defense Financial Management Regulation (DODFMR) as “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”.

An AO/CO you should be aware of the following concerning liability:

- When acting as a Certifying Officer, you have unlimited pecuniary liability for all payments that you certify
- Certification of an authorization or voucher that is not legal, proper, or correct, purposely or not, may require you to personally pay all or part of the disputed expenses. You rely on other Accountable Officials to assist with validations/verifications of information to minimize opportunities for erroneous payments.
- Accountable Officials can be held liable for erroneous payments at the same level as an AO/CO.

Accountable Officials

As an AO/CO, you rely on others to assist in the approval process. These individuals are called Accountable Officials.

Accountable Officials can include:

- Lead Defense Travel Administrator (LDTA)
- Organization Defense Travel Administrator (ODTA)
- Finance Defense Travel Administrator (FDTA)
- Budget Defense Travel Administrator (BDTA)
- Debt Management Monitor (DMM)
- Non-DTS Entry Agent (NDEA)
- Transportation Officer (TO)
- Agency Program Coordinator (APC)

Accountable Official duties can include:

- Adding Lines of Accounting (LOA)
- Loading budgets and related funding levels
- Entering and updating traveler information
- Insuring policy compliance

According to the Law, What Are Your Responsibilities as an AO/CO?

As an AO/CO, you are responsible for the accuracy and legality of the payment made from Federal funds that you approve. Specifically, 31 U.S.C. 3528 states that you are responsible for:

- Any errors in certified payments.
- Making sure the facts in documents presented for certification are complete and accurate.
- Illegal, improper, or incorrect payment(s) made by the federal government because you have made false, inaccurate, or misleading certifications.
- Any payments made that are prohibited by law, which do not represent legal obligations under the appropriations or funds involved.

However, U.S.C. Title 31, Money and Finance, Chapters 3528 and 3529 states that AO/COs are not required to make good on a certified payment if:

- They made certifications based on official records;
- They exercised due diligence and good judgment in performing their duties;
- They had no personal knowledge of any illegal, improper or incorrect payments and could not be expected to uncover them in the reasonable performance of their assigned duties;
- The obligation was incurred in good faith;
- No law specifically prohibited the payment; and;
- The government received value for the payment.

What Should You Do in Carrying Out Your Responsibilities to Avoid Liability?

Certifying officers have a heavy burden of verification in order to avoid liability or to qualify for relief. Therefore, in carrying out your responsibility you should do the following:

- Properly supervise subordinates by establishing a system of procedures and controls, which minimize opportunities for incorrect or improper payments, and insure that established procedures are being followed.
- Know that you have a right to request an advance decision from the Comptroller General when you have doubts about the legality of payments.
- Be alert to the possibility that a voucher is being processed a second time.
- Make use of the evidence that is available; e.g., fund availability certifications and other documentation which would indicate that procedural safeguards regarding payments have been observed.
- Return vouchers that are inadequately documented to the appropriate person for required supporting documentation.
- Do not authorize payments unless funds are available to cover the payment.
- Do not allow anyone else to use your personal certificate (Common Access Card).
- Ensure your local business rules for DTS are documented and distributed.

Approving/Certifying Documents in DTS

Authorization Approval

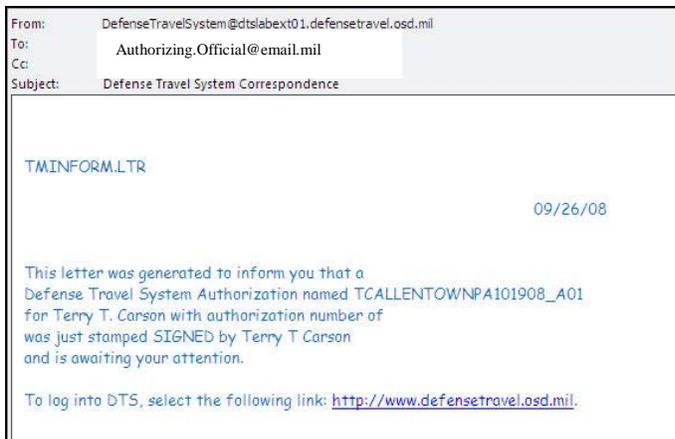
Approval of an authorization that does not include a request for either a non-ATM Advance or SPP does not trigger pecuniary liability on the part of the AO.

Approval of authorizations that do include a request for either a non-ATM Advance or SPP do trigger potential liability. As the AO/CO you must ensure that the payment of these advances and or SPPs is authorized.

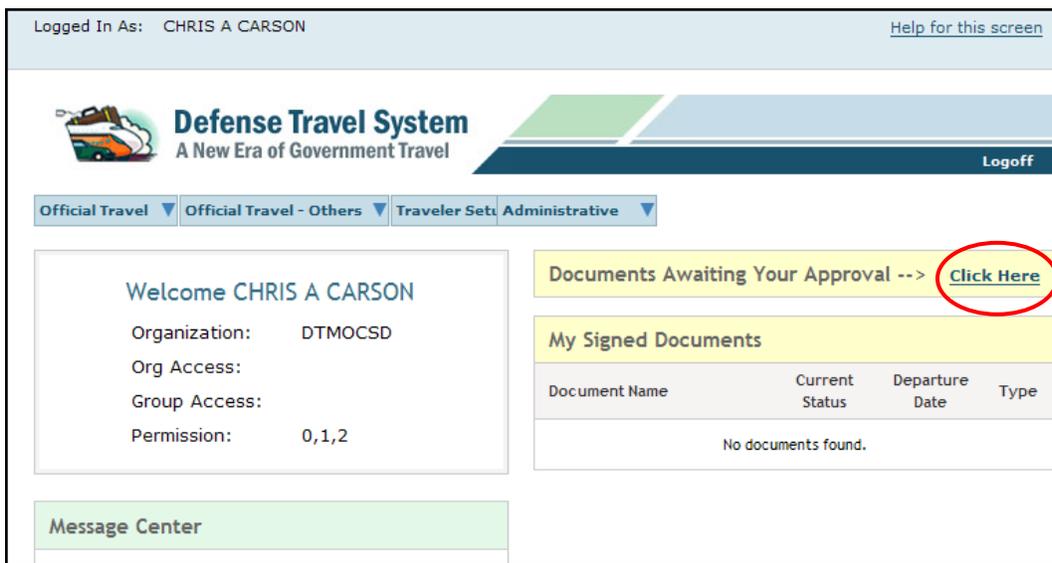
- Non-ATM advances should only be authorized for travelers without a government travel charge card (GTCC) or for travel to a location where use of the card is not practical.
- SPPs can only be authorized for trips in excess of 45 days.

Email Notification

You will receive an email notification when an authorization needs to be approved.



To approve an authorization, log in to DTS . Select “**Click Here**” in the box marked **Documents Awaiting Your Approval** to see a list of documents that require approval.



Click “**Review**” next to the document that needs to be approved.

Logged In As: CHRIS A. CARSON Screen ID: 1026.1 [Close Window](#)
[Help for this screen](#)

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Document List Route/Sign Adjustments Setup

Documents in Routing Accession Travel Authorizations

Documents in Routing

Following is a list of documents that were routed to you for review and signature. Select a document to review and use the navigation bar at the top for additional tasks.

Review	Sort by Type	Sort by Document	Sorted by Awaiting Status	TA Number	Days Left	Sort by Dep Date	Sort by Traveler	Total Cost	Net to Trav	Adv Requested	Max Adv Allowed
> review	AUTH	ECMIAMIFL080408_A01	APPROVED			08/04/08	CARSON, ERIC	\$1,809.50	\$1,809.50	\$0.00	\$0.00
> review	AUTH	ECALBANYGA101208_A01	APPROVED			10/12/08	CARSON, ERIC	\$1,279.13	\$1,279.13	\$0.00	\$0.00
> review	AUTH	ECSYRACUSENY112308_A01	APPROVED			11/23/08	CARSON, ERIC	\$1,077.28	\$1,077.28	\$0.00	\$0.00
> review	AUTH	KCDALLASDALLA113008_A01	APPROVED			11/30/08	Carson, Kim	\$2,960.22	\$2,960.22	\$0.00	\$2,368.18
> review	VCH	KCSANDIEGOCAD92908_V01	APPROVED	ONZLUJ		09/29/08	Carson, Kim	\$55.00	\$55.00	\$0.00	\$44.00

Before Approval

Before you approve an authorization, review the entire document. For a checklist of items that you should review, please view the AO Checklist on the DTMO Travel Center using the link below.

http://www.defensetravel.dod.mil/Training/DTS/Docs/QRef/Tri-fold_AO_Checklist.pdf

Remarks

Click **“Document History”** to view the pending routing status, document history and/or remarks (if any) from the traveler or other routing officials.

Logged In As: [CHRIS A CARSON](#) Document Name: ECALBANYGA101208_A01 Screen ID: 1064.1 [Close Window](#)
 Traveler Name: [ERIC T CARSON](#) Document Type: Authorization [Help for this screen](#)

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[RETURN TO LIST](#) Document List Route/Sign Adjustments Setup

Preview Other Auths. Pre-Audit Digital Signature

[Print Document](#)

Preview Trip

Review the details for this trip below. When you have finished proceed to Other Authorizations.

DoD mandates split disbursement for transportation, lodging and rental car expenses. [Click here for memorandum](#)

[Substantiating Records](#) [Document History](#)

Click **“Return to Trip Preview”** to continue reviewing the document.

Document Route Status

Following is the status details for the selected document.

Pending Routing Actions

Awaiting Status Change To	By	Level
APPROVED	CHRIS A CARSON	25
APPROVED	HELEN D CARSON	25

Document History

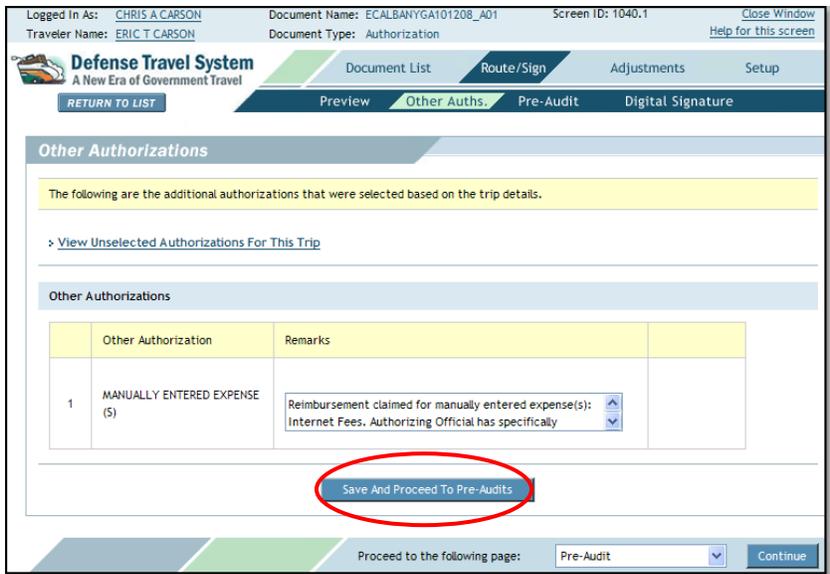
Status	Date	Time	Name	Remarks
CTO SUBMIT	09/27/08	7:01PM	ERIC T CARSON	
CREATED	09/27/08	6:54PM EDT	ERIC T CARSON	
SIGNED	09/27/08	7:01PM EDT	ERIC T CARSON	
CTO BOOKED	09/27/08	7:01PM EDT	CTO	

[Return to Trip Preview](#) [View Adjustments](#)

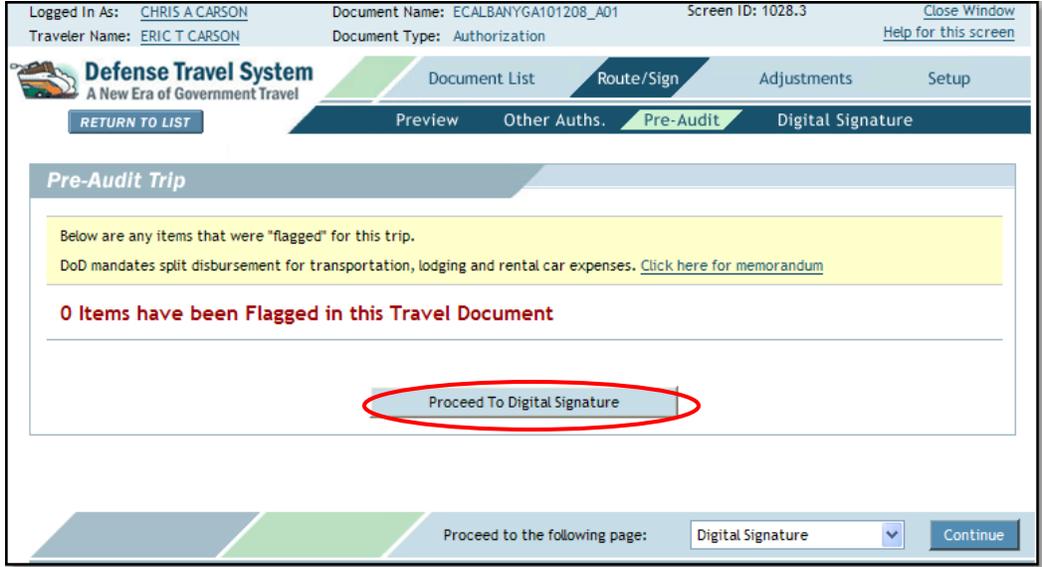
Other Authorizations/Pre-Audit

Scroll to the bottom of the page and click **“Proceed to Other Auths”** to view any additional authorizations for the trip. (Note: if there were no Other Auths for the trip you will be directed to the Pre-Audit Trip screen.) This screen shows flags for any items that are outside of DOD policy or that exceed DTS benchmarks for dollar amount.

There may also be advisory notices that do not require justification, but which you should review as well. Click **“Continue”** to proceed to the pre-audit screen.



Click “Proceed to Digital Signature” to continue the review process.



Digital Signature

To approve the document, select the **APPROVED** stamp, and add any additional remarks that may be required, then click “**Submit Completed Document**”. The “**Submit this document as**” drop-down has several options. If you do not want to approve the document and prefer to return it to the traveler instead of adjusting the document yourself, you can change the selection to

RETURNED. Be advised that you should use the stamp that is assigned to you. For example, if you are in the routing chain to apply the **APPROVED** stamp, the stamp must not be changed to **REVIEWED** or **CERTIFIED** as this will cause a problem with the document routing process.

Logged In As: CHRIS A CARSON Document Name: ECALBANYGA101208_A01 Screen ID: 1029.1 Close Window
Traveler Name: ERIC T CARSON Document Type: Authorization Help for this screen

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Document List Route/Sign Adjustments Setup

RETURN TO LIST Preview Other Auths. Pre-Audit Digital Signature

Digital Signature

Click below to stamp and submit this trip authorization for routing and approval. By submitting you are legally signing this document.

Document Action

*Submit this document as: APPROVED

Routing List: CSD

Additional Remarks:

The estimated transportation related expenses and actual reimbursement may be reduced if travel is completed using a different transportation mode than authorized by your AO

Submit Completed Document

> View Reasons for Audit Failures

Proceed to the following page: Preview Continue

After stamping the document **APPROVED**, you must confirm that you “have reviewed the planned trip and deem the trip necessary in the interest of the government and, therefore, authorize the obligation of funds”. Click “**Save and Continue**” to proceed.

Logged In As: CHRIS A CARSON Document Name: ECALBANYGA101208_A01 Screen ID: 1055.1 Close Window
Traveler Name: ERIC T CARSON Document Type: Authorization Help for this screen

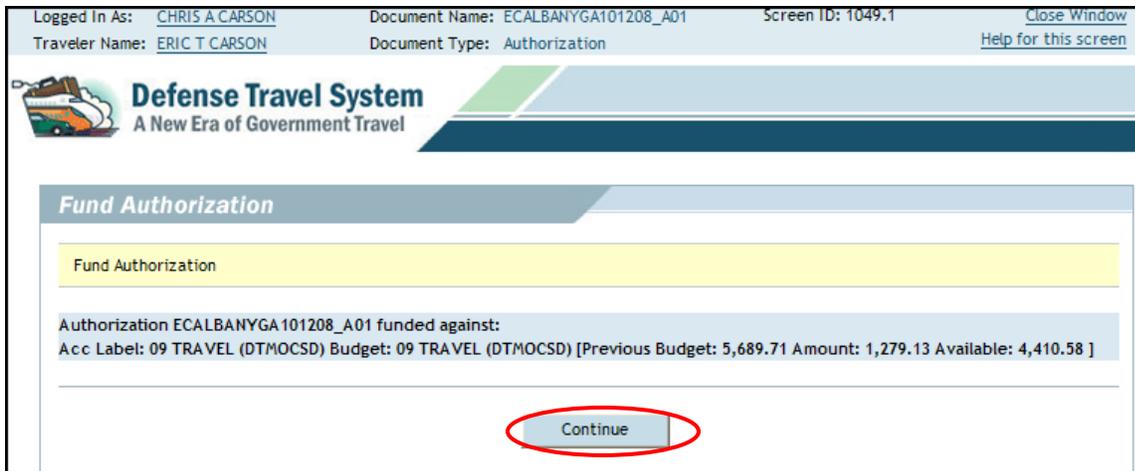
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Stamp Process

I have reviewed the planned trip and have deemed the trip necessary in the interest of the Government and therefore authorize the obligation of funds.

Cancel Save and Continue

Once you approve the authorization, you will be told the amount that is obligated for the trip and the balance remaining on the LOA(s). Click “**Continue**”, and the Stamping Result screen will open. You will click “**OK**” to complete the authorization approval.



Voucher Approval

The voucher differs from the authorization in that approving the voucher constitutes certification and initiates pecuniary liability. At this stage, you should consider the following:

- Are the expenses valid, both the type and the amount?
- Are the required receipts present?
- Do the dollar amounts for the expenses on the voucher match the receipts?
- Are the methods of reimbursement correct?
 - Travelers with a GTCC (also referred to as an IBA-Individually Billed Account) must use the card to pay for transportation, lodging, and rental car expenses. These expenses, and other charges to the card, must indicate “GTCC” as the method of reimbursement.
 - In some cases, the transportation (air/rail) may be paid using a centrally billed account (CBA). In this case, the method of reimbursement will be Comm Air (Central Bill).

The initial steps for voucher review are identical to the authorization process. After you receive an email notification, login to DTS, access documents awaiting your approval, and click “**Review**” for the document you want to review. This will take you to the Preview Trip screen.

To view any supporting documents (e.g., receipts); click “**Substantiating Records**”.

Logged In As: [CHRIS A CARSON](#) Document Name: ECALBANYGA101208_V01 Screen ID: 1064.1 [Close Window](#)
 Traveler Name: [ERIC T CARSON](#) Document Type: Voucher [Help for this screen](#)


Document List
Route/Sign
Adjustments
Setup

RETURN TO LIST
Preview
Other Auths.
Pre-Audit
Digital Signature

Print Document

Preview Trip

Review the details for this trip below. When you have finished proceed to Other Authorizations.

DoD mandates split disbursement for transportation, lodging and rental car expenses. [Click here for memorandum](#)

Substantiating Records
Document History

Reference Information

Reference:

Document Comments

Comments to the Approving Official:	None
Comments from the Travel Agent:	None

Click **“View”** to see any attached documents. Travelers can fax or scan and upload documents. Below is a sample of what the cover sheet for a faxed document will look like.

DTS Receipts Cover Page Page 1 of 1


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DTS Receipts Cover Page

Please fax this cover page, together with your receipts to DTS.
Warning: Make sure you physically mask out your SSN on any faxed documents!

- If you are dialing from the National Capital Region, please use the number at the bottom of this form if this is a local call. This will reduce the cost of this service.
- If you are in the United States, please use 888-815-4157, toll free.
- If you are dialing from outside of the United States then use the numbers listed above (with the appropriate international prefix.) Your long distance telephone company may charge you for this call.

Receipts may take up to five minutes to appear on the document.


 ECALBANYGA101208_V01

Note: Bar code must be present above.

Notes

Local National Capital Region number - 703-815-4157 or 703-266-6880

Required receipts include:

- All lodging receipts (regardless of amount)
- All other receipts greater than or equal to \$75

**Your local policy may stipulate additional receipt requirements. Consult your local business rules for more information.

Once you have verified that the expenses are reasonable and that the necessary receipts are included (and legible), proceed to the Pre-Audit screen to verify if any additional audits and justifications were triggered during the voucher process.

Logged In As: CHRIS A CARSON Document Name: ECALBANYGAT01208_V01 Screen ID: 1028.3 Close Window
Traveler Name: ERIC T CARSON Document Type: Voucher Help for this screen

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Document List Route/Sign Adjustments Setup

RETURN TO LIST Preview Other Auths. Pre-Audit Digital Signature

Pre-Audit Trip

Below are any items that were "flagged" for this trip.
DoD mandates split disbursement for transportation, lodging and rental car expenses. [Click here for memorandum](#)

0 Items have been Flagged in this Travel Document

Proceed To Digital Signature

Proceed to the following page: Digital Signature Continue

To approve the document, select the **APPROVED** stamp, and add any additional remarks that may be required, next click "**Submit Completed Document**". The "**Submit this document as**" drop-down has several options. If you do not want to approve the document and prefer to return it to the traveler instead of adjusting the document yourself, you can change the selection to **RETURNED**. Be advised that you should use the stamp that is assigned to you. For example, if you are in the routing chain to apply the **APPROVED** stamp, the stamp must not be changed to **REVIEWED** or **CERTIFIED** as this will cause a problem with the document routing process.

Logged In As: [CHRIS A CARSON](#) Document Name: ECALBANYGA101208_V01 Screen ID: 1029.1 [Close Window](#)
 Traveler Name: [ERIC T CARSON](#) Document Type: Voucher [Help for this screen](#)

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[RETURN TO LIST](#) Document List Route/Sign Adjustments Setup

Preview Other Auths. Pre-Audit **Digital Signature**

Digital Signature

Click below to stamp and submit this trip authorization for routing and approval. By submitting you are legally signing this document.

Document Action

*Submit this document as: **APPROVED** ▼

Routing List: CSD

Additional Remarks:

The estimated transportation related expenses and actual reimbursement may be reduced if travel is completed using a different transportation mode than authorized by your AO

Submit Completed Document

[View Reasons for Audit Failures](#)

A screen will appear with a message to remind you of your responsibilities. You must acknowledge that you have “reviewed the trip record and agree that the Government should pay the claim”. Click **“Save and Continue”** to proceed.

Logged In As: [CHRIS A CARSON](#) Document Name: ECALBANYGA101208_V01 Screen ID: 1055.1 [Close Window](#)
 Traveler Name: [ERIC T CARSON](#) Document Type: Voucher [Help for this screen](#)

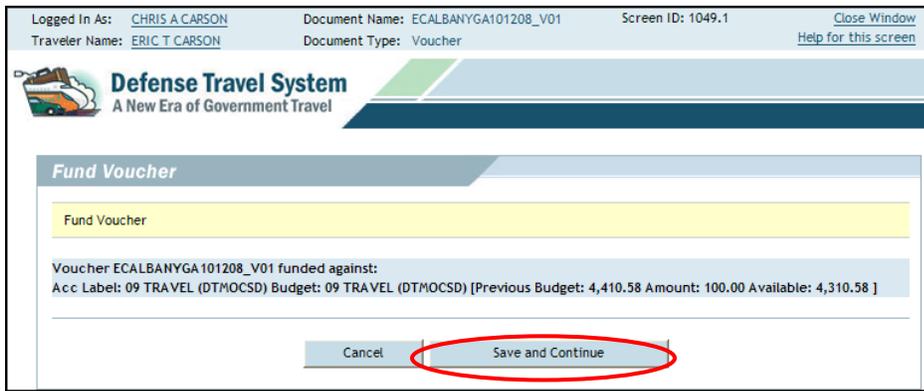
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Stamp Process

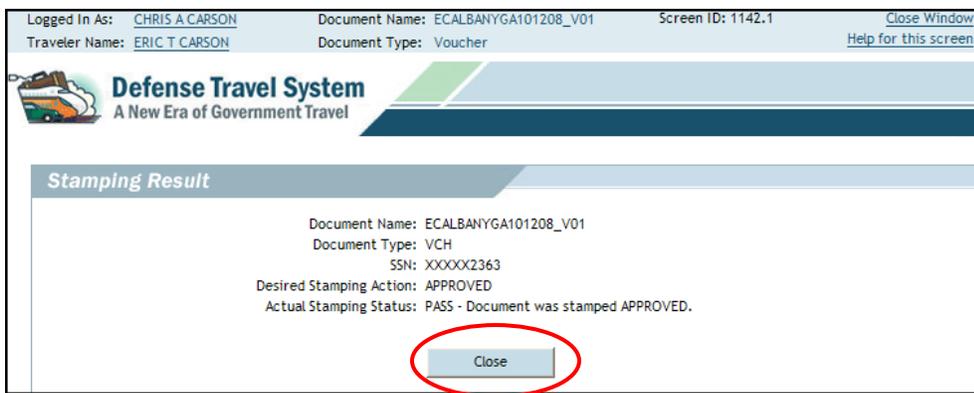
I have reviewed the trip record as signed by the traveler and agree that the Government should pay the claim. My review was conducted in accordance with DoD substantiation and certifying officer requirements. By approving this voucher, I confirm that I have reviewed all applicable reimbursable items claimed by the traveler, and to the best of my knowledge the voucher accurately reflects the charges that should be disbursed directly to the travel charge card contractor, in accordance with the split disbursement policies of the Department of Defense.

Save and Continue

Once you approve the voucher, you will be told the amount that will be disbursed for the trip and the balance remaining on the LOA(s). Click **“Save and Continue”**.



The Stamping Result screen will open and you will click “OK” to complete the voucher approval.



COL Certification

In order to become a Certifying Officer, users must complete Certifying Officer Legislation (COL) training and be appointed in writing.

Online training can be found at:

DTMO website: <https://www.defensetravel.dod.mil/Passport>

Appointments for Accountable Officials will be made using DD Form 577, dated 1 Jan 04.

Summary

You have a responsible position. Authorizations that you approve and vouchers that you certify must be correct, proper, and legal. You are personally accountable and have pecuniary liability for payments that you certify.

References

Public Law 104-106, 1996, Certifying Officer Legislation

USC Title 31, Money and Finance, Sections 3525 and 3528, January 1996

Public Law 105-264, October 1998, Travel and Transportation Reform Act

DOD Financial Management Regulation, Volume 5, Chapter 33, Accountable Officials and Certifying Officers

DOD Financial Management Regulation, Volume 5, Appendix E

DOD Financial Management Regulation, Volume 45, Chapter 28, General Provisions on Indebtedness