

VOLUME 10, CHAPTER 8: “COMMERCIAL PAYMENT VOUCHERS AND SUPPORTING DOCUMENTATION”

SUMMARY OF MAJOR CHANGES

All changes are denoted by [blue font](#).

Substantive revisions are denoted by an asterisk (*) symbol preceding the section, paragraph, table, or figure that includes the revision.

Unless otherwise noted, chapters referenced are contained in this volume.

Hyperlinks are denoted by [bold, italic, blue, and underlined font](#).

The previous version dated [August 2012](#) is archived.

PARAGRAPH	EXPLANATION OF CHANGE/REVISION	PURPOSE
080101	Revised the Overview paragraph to include policy regarding electronic submission and processing requirements that are incorporated from Chapter 17. Chapter 17 is deleted upon publishing of this chapter.	Addition
080102	Added clarification to the Scope of the chapter by defining commercial payment vouchers.	Addition
080103	Added an Authoritative Guidance section for compliance with the recently updated DoD Financial Management Regulation Revision Standard Operating Procedure.	Addition
080201.A & B	Added additional Federal Acquisition Regulation references pertaining to electronic processing, incorporated from Chapter 17, as authorities for this chapter.	Addition
080202.A & B	Added additional Defense Federal Acquisition Regulation Supplement references pertaining to electronic processing, incorporated from Chapter 17, as authorities for this chapter.	Addition
080203	Added the Prompt Payment Act citation and hyperlink.	Addition
080206	Added clarification of certifying officer duties and appointment requirements and reference to Volume 5.	Addition
080208	Incorporated policy from Chapter 17 requiring vendor registration in the System for Award Management.	Addition
080209	Added reference to policy in Volume 5 authorizing the use of electronic and digital signatures.	Addition
080210	Added policy pertaining to the use of the Government Purchase Card on contracts.	Addition
080302	Added clarification regarding the proper information that must be contained in a contract and the requirement for a formal modification to change contract terms.	Addition

PARAGRAPH	EXPLANATION OF CHANGE/REVISION	PURPOSE
080303.A	Added policy clarifying that, in addition to Wide Area Workflow (renamed to the iRAPT module of the Wide Area Workflow (WAWF) e-business suite), Enterprise Resource Planning systems and third party payment systems may be used for electronic submissions.	Addition
080303.E.2	Added clarification to the language pertaining to the resolution of discrepancies on variations in quantity when the invoice indicates a final shipment.	Addition
080304.B.1 & 2	Incorporated policy from Chapter 17 pertaining to electronic invoicing requirements and added reference to Chapter 1 regarding internal controls.	Addition
080304.C, D, F & H	Clarified policy pertaining to the requirements of a proper invoice and the handling of improper invoices, clarified policy pertaining to internal controls for recurrent payments, and clarified the policy regarding invoices requiring the Administrative Contracting Officer (ACO) signature.	Addition
080306 (prior version)	Deleted the section, 'Multi Use Forms', as it was duplicative of policy already covered in other sections.	Deletion
080401	Revised the records retention requirement from 6 years 3 months to 6 years after the final payment on a contract, in accordance with the U.S. National Archives and Records Administration (NARA), General Records Schedule (GRS), Transmittal 23. Also clarified the responsibility of maintaining supporting documentation as that of the contracting officer.	Revision
080402	Added and incorporated reference to the Electronic Document Access system as a central repository for official payment documentation.	Addition
080501.B.2	Added the requirement to include the name, contact information and signature on the translation certificate related to documents prepared in a foreign language.	Addition
080602.B	Added clarification to the policy regarding the acceptance of pen and ink changes by the entitlement office on supporting documentation to externally certified payment requests.	Addition

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CHAPTER 8

COMMERCIAL PAYMENT VOUCHERS AND SUPPORTING DOCUMENTS

0801 GENERAL

*080101. Overview

Commercial payment vouchers and the related processing requirements addressed in this chapter apply to payments made to contractors and vendors (used interchangeably throughout the chapter) as part of the contract and vendor payment environments covered by the Federal Acquisition Regulation (FAR), Defense Federal Acquisition Regulation Supplement (DFARS), and other authorities identified in Section 0802. The preparation and certification of a payment voucher by the entitlement office based on the proper supporting documentation, as well as those externally certified, advises the disbursing officer (DO) that the contractual conditions for payment have been met.

*080102. Purpose

This chapter prescribes the policy for the entitlement and preparation of commercial payment vouchers, and the documentation required to support the payment vouchers. It also identifies the forms most often used for contracts, receiving reports, and vouchers, as well as the related electronic submission and processing requirements, and document retention requirements.

*080103. Authoritative Guidance

The policies prescribed throughout this chapter pertaining to the entitlement and preparation of commercial payment vouchers, including supporting documentation, are based upon the laws and regulations cited herein.

0802 POLICIES AND REQUIREMENTS

*080201. Federal Acquisition Regulation (FAR)

Title 41, United States Code (U.S.C.), Section 1302, establishes the Federal Acquisition Regulatory Council. Pursuant to *41 U.S.C. 1303*, the Council issues and maintains a single Government-wide procurement regulation known as the *FAR*. The FAR is the primary regulation for use by all Federal executive agencies in their acquisition of supplies and services with appropriated funds.

* A. *FAR Subpart 4.5, Electronic Commerce in Contracting*. This subpart provides policy and procedures for the establishment and use of electronic commerce in Federal acquisition as required by *41 U.S.C. 2301*.

* B. [FAR Subpart 32.11](#) prescribes that contract financing and delivery payments to contractors are to be made by Electronic Funds Transfer (EFT). FAR 32.1103 and [Title 31 Code of Federal Regulations \(CFR\) section 208.4](#) prescribe limited exceptions to the requirement to make payments via EFT. Volume 5, Chapter 11 provides additional EFT policy information.

*080202. Defense Federal Acquisition Regulation Supplement (DFARS)

The Department of Defense (DoD) implementation and supplementation of the FAR is issued in the [DFARS](#).

* A. [DFARS Subpart 232.70](#), Electronic Submission and Processing of Payment Requests and Receiving Reports, prescribes Departmental acquisition policies requiring the submission and processing of contractor payment requests and receiving reports in electronic form to comply with [10 U.S.C. 2227](#).

* B. Acceptable electronic submission forms prescribed in [DFARS 232.7003](#) include, but are not limited to:

1. The Invoicing, Receipt, Acceptance, and Property Transfer (iRAPT) module of the Wide Area Workflow (WAWF) e-business suite;

2. DoD approved electronic third party payment systems (TPPS), or other exempted vendor payment/invoicing systems, which have been determined to be acceptable for commercial transportation services provided under a Government rate tender or contract for transportation services; and

3. TRICARE Encounter Data System (TEDS) for rendered health care services.

*080203. Prompt Payment Act

The Prompt Payment Act (PPA), codified in [31 U.S.C. Chapter 39](#) and [5 CFR Part 1315](#), requires DoD Components to pay their bills on time and pay interest penalties when payments are made late. Regulations promulgated under PPA state that federal agencies should take discounts only when payments are made by the discount date and the discount is economically justified. Refer to Chapter 7 for additional policy specific to PPA.

080204. Payment Prevalidation

[Public Law 104-61 Sec. 8102, DoD Appropriations Act, FY 1996](#) requires that each disbursement be matched to a particular obligation before the disbursement is made (prevalidation). Specific Departmental policy regarding payment prevalidation is located in Chapter 1, section 0103.

080205. Requirements for Disbursing Transactions

The DoD Financial Management Regulation (FMR) Volume 5, Chapter 9 prescribes requirements covering disbursing transactions. Additionally, the Treasury Financial Manual (TFM), [Volume 1, Part 4](#) prescribes requirements for disbursing payment vouchers.

*080206. Payment Certification Requirements

Title [31 U.S.C. 3325](#) authorizes disbursing officers to disburse money only when provided a voucher certified by a properly appointed certifying officer. [Certifying officers are individuals designated in writing \(appointed\) who are required to perform their duties in accordance with Volume 5, Chapter 5. DoD Directive 5118.03 delegates authority to appoint certifying officers under 31 U.S.C. 3325\(a\)\(1\) and \(b\), to the Under Secretary of Defense \(Comptroller\) \(USD\(C\)\). Volume 5, Chapter 5 re-delegates that authority to DoD Component Heads, who may further re-delegate that authority. All certifying officers must be appointed using a Department of Defense \(DD\) Form 577, Appointment/Termination Record-Authorized Signature. Certifying officers who certify electronic vouchers must submit an electronic DD Form 577 as prescribed by Volume 5, Chapter 5. By certifying a voucher, the certifying officer attests that the payment is legal, correct, and proper. As stated in \[31 U.S.C. 3528\]\(#\) and Volume 5, Chapter 5, certifying officers are pecuniarily liable for payments they certify that do not meet these requirements. For specific policy related to the successive certification of an externally certified voucher received by the payment office, refer to Volume 5, Chapter 5, paragraph 050504. The Secretary of Defense has delegated authority to the Director of Defense Finance and Accounting Service \(DFAS\), or designee, to make the required determinations and grant or deny relief on all requests for relief of liability. Refer to Volume 5, Chapter 6, section 0607 for the policy regarding decisions of liability.](#)

080207. Taxpayer Identification Number (TIN)

Title [31 U.S.C. 7701\(c\)](#) requires all payees, subject to the U.S. Internal Revenue Code, doing business with the DoD to furnish their TIN (which may be a Social Security Number (SSN) for individuals). Payments are not to be authorized without a TIN or SSN on record for required payees ([FAR 4.902](#)).

*080208. System for Award Management (SAM)

In accordance with [FAR Subpart 4.11](#), contractors and vendors doing business with the Federal Government must register in [SAM](#), except as noted in FAR 4.1102. The exceptions include instances involving classified contracts, purchases using the Government-wide commercial purchase card, and emergency or contingency operations. Contractors and vendors are responsible for keeping all SAM information current.

*080209. Electronic and Digital Signatures

Title 15 U.S.C. 7001, and as detailed in Volume 5, Chapter 1, authorizes DoD to use electronic and digital signatures. Volume 5, Chapter 1, paragraph 010305.C prescribes the minimum requirements for electronic and digital signatures.

*080210. Contract Payments Using the Government Purchase Card (GPC)

FAR 13.301 authorizes the use of the GPC to make payments on contracts. Pursuant to FAR 32.1110(d), contracting officers shall insert the clause at FAR 52.232-36, Payment by Third Party, if payment under a written contract will be made by a charge to a Government account with a third party such as a Government-wide commercial purchase card. However, pursuant to FAR 32.1108(b)(1), payment by a purchase card also may be made under a contract that does not contain the clause to the extent the contractor agrees to accept that method of payment. When it is contemplated that the Government-wide commercial purchase card will be used as the method of payment, and the contract or order is above the micro-purchase threshold, contracting officers are required to verify (by looking in the SAM) whether the contractor has any delinquent debt subject to collection under the Treasury Offset Program (TOP) at order placement and contract award. In accordance with FAR 32.1108(b)(2)(ii), contracting officers shall not authorize the Government-wide commercial purchase card as a method of payment during any period the SAM indicates that the contractor has delinquent debt subject to collection under the TOP. The Department of Defense Government Charge Card Guidebook provides additional policy and procedures pertaining to the uses and limitations of the GPC in paying contracts.

0803 SUPPORTING DOCUMENTS REQUIRED TO PROCESS PAYMENTS

As part of entitling and certifying a payment, DoD Components must ensure that appropriate payment documentation is established and retained to support payment of invoices and interest penalties. This documentation normally includes the contract/purchase order, receipt/acceptance report, and a proper invoice. Refer to 5 CFR 1315.9 for additional information on required documentation. Paragraph 080303 defines the exceptions in which receiving reports are not required prior to payment.

080301. Follow-up for Required Documents

If the entitlement and certification of contractor/vendor invoices cannot be accomplished due to the non-receipt of receiving reports, copies of contracts, contract modifications, or other required documentation, the entitlement office must follow-up with the contracting or receiving office to ensure that these documents are forwarded in a timely manner. The entitlement office, contracting office, and receiving activity must address these actions timely to prevent the potential loss of economically justified discounts (if possible) and to avoid the unnecessary payment of late payment interest penalties.

*080302. Contract

A. Definition. As defined by [FAR 2.101](#), a contract is a mutually binding legal relationship obligating the seller to furnish the supplies or services (including construction) and the buyer to pay for them. Contracts must contain the information prescribed by 5 CFR 1315.9(a) in order to support payment of contractor/vendor invoices. If the entitlement office discovers an error in a contractual document, they must notify the contracting office to request corrective action. The entitlement office may not change contract terms. Contract terms may only be changed through a formal modification to the contract. FAR Subpart 4.5 requires the use of electronic commerce in Federal acquisition whenever practicable or cost-effective.

B. Contract Types. [FAR Part 16](#) describes the types of contracts that may be used in acquisitions.

C. Contract Clauses. [FAR Part 52](#) and [DFARS Part 252](#) contain:

1. Instructions for using provisions and clauses in contracts, and the
2. Contract clauses prescribed in specific FAR and DFARS provisions.

D. Contract Award. Forms commonly used for contract award include, but are not limited to:

1. [Standard Form \(SF\) 26, Award/Contract](#),
2. [SF 33, Solicitation, Offer and Award](#),
3. [SF 44, Purchase Order - Invoice - Voucher](#),
4. [SF 1449, Solicitation/Contract/Order for Commercial Items](#),
5. [DD Form 1155, Order for Supplies or Services](#), and
6. [Optional Form \(OF\) 307, Contract Award](#).

E. Contract Modifications

1. [FAR Part 43](#) and [DFARS Subpart 243.2](#) contain the policy and procedures for preparing and processing contract modifications.
2. [SF 30, Amendment of Solicitation/Modification of Contract](#) is a form that may be used for contract modifications.

F. Contract Distribution. [FAR 4.201](#) and [DFARS 204.201](#) prescribe distribution procedures for contracts and contract modifications that include the requirement to make distribution to the appropriate accounting and payment offices.

*080303. Receiving Report

* A. Definition. As defined by FAR 2.101, a receiving report is written evidence [documenting the](#) Government's acceptance of supplies delivered or services performed. Acceptance must occur as a condition of payment in all cases except contract financing payments, interim payments on cost-reimbursement contracts for the acquisition of services, and [use of the](#) fast payment procedure as defined in Volume 10, Chapter 7 paragraph 070203.C.1.b. As stated in DFARS Subpart 232.7002, contractors [shall](#) submit payment requests and receiving reports in electronic form. DFARS 232.7003 [identifies the acceptable electronic submission forms which include using the iRAPT module of the WAWF e-business suite \(or other limited authorized electronic means as indicated in DFARS 232.7003\).](#) The iRAPT module of WAWF, Enterprise Resource Planning (ERP) systems and third party payment systems accomplish electronic receipt and acceptance of materials or services with the use of an electronic signature.

B. Forms. If approved by the contracting officer and stated in the contract, non-electronic forms that may be used as a receiving report include, but are not limited to:

1. DD Form 250, Material Inspection and Receiving Report. The [form used](#) for documenting receipt and acceptance of goods and services is the DD Form 250. The [DFARS Appendix F, Part 3](#) contains preparation instructions for the DD Form 250.

2. DD 1155. The verification of receipt by an authorized government representative constitutes a valid receiving report.

3. SF 44. General procedural instructions governing the form's use are printed on the form and on the inside front cover of each book of forms. [For conditions that must be satisfied in order to use the SF 44, see section 080704 and 48 CFR 13.306.](#)

4. Bill of Lading. When the government accepts title at origin ([FAR 47.302](#)) and the contract does not require source acceptance, the contractor may be paid provided the invoice is supported by a copy of a signed commercial bill of lading or other document containing the carrier's signature indicating the goods were received by the carrier. If the contractor fails to provide this documentation, then return the invoice to the contractor for being improper.

5. SF 1449. The SF 1449 is prescribed for use in solicitations and contracts for commercial items.

C. Follow-up for Receiving Report. If payment cannot be made due to non-receipt of a receiving report, the entitlement office [must](#) follow up with the contracting officer and/or receiving office to ensure the documentation is forwarded in a timely manner.

D. Receiving Report Not Required. In certain situations, such as contract financing and the fast payment [procedure](#), a receiving report may not be required [prior to](#) payment.

1. Contract Financing Payments. As defined in [5 CFR 1315.2\(h\)](#), contract financing payments provide for an authorized disbursement of monies prior to acceptance of goods or services.

a. Contract financing payments include advance payments, progress payments based on cost, progress payments (other than under construction contracts) based on a percentage or stage of completion, [payments on performance-based contracts, and interim payments on cost-type contracts \(other than under cost-reimbursement contracts for the acquisition of services\)](#). Title [5 CFR 1315.4\(d\) & \(e\)](#) provide for an exception whereby interim payments under a cost-reimbursement service contract are treated like contract financing payments in that they are also excluded from requiring a receiving report and acceptance prior to payment authorization.

b. Contract financing payments do not include invoice payments, payments for partial deliveries, lease and rental payments, progress payments under construction contracts based on a percentage or stage of completion, or interim payments under cost-reimbursement service contracts.

2. Contracts incorporating the “Fast Payment Procedure”. Use of the fast payment procedure allows payment prior to verification that supplies have been received and accepted, under the limited conditions listed in [FAR 13.402](#) and [DFARS 213.402](#). Refer to Chapter 10, section 1005 for additional fast payment procedure policy.

* E. Variation in Quantity. Quantity variations in contracts may be authorized for both supply contracts and construction contracts as cited in [FAR Subpart 11.7](#). Variations result when total quantities delivered for a line item deviate from contracted quantities. The contract will cite permissible variations as a percentage of contracted quantity and may be defined as an increase, a decrease, or a combination of both (e.g., plus or minus 10% variance).

1. When a shipment is short of the quantity ordered, the entitlement office will pay, in compliance with the PPA (5 CFR 1315), the amount of the invoice that supports the quantity received and accepted unless specifically prohibited by the contract.

* 2. When the receiving report or the invoice indicates that the shipment is final, but there are undelivered items remaining per the contract terms, the entitlement office will pay, in compliance with the PPA (5 CFR 1315) and the variation authorized in the contract, the amount of the invoice that supports the quantity received and accepted. The entitlement office must also collaborate with the contracting officer as needed to advise and assist in resolving the differences.

*080304. Invoice

A. Definition. As defined by FAR 2.101, an invoice is a contractor/vendor's bill or written request for payment under the contract for supplies delivered or services performed. According to DFARS Subpart 232.70, [contractors/vendors](#), with few exceptions

(refer to [DFARS 232-7003\(b\) and \(c\)](#)), are required to invoice electronically using the iRAPT module of the WAWF e-business suite.

B. Submission Requirements

* 1. When using contracting officer approved/designated electronic techniques for submission of invoices and electronically certified vouchers, it is not necessary to transfer paper documentation to the payment office for examination if the same supporting data is readily available and accessible in electronic media or through an electronic process.

* 2. The certifying officer must further ensure that the transmitted data relied upon in entitling and certifying a payment contains the necessary PPA information required by 5 CFR 1315.9 and [FAR 32.905\(b\)](#). As prescribed by Chapter 1, Section 010202.D, processes, controls, and routine testing should be established to ensure the completeness, accuracy, authorization, and validity of the electronic data received via system interfaces/transmission.

3. When vendors/contractors are permitted to invoice in a non-electronic manner, they may submit invoices on any type of form, provided all contract required items of a proper invoice are included on the document, unless their contract prescribes a specific form of invoicing. Title [5 CFR 1315.9\(b\)\(1\)](#) and FAR 32.905(b) identify the items that must be included on a proper invoice in accordance with the PPA. The required documentation cited in the CFR must contain correct information to constitute a proper invoice and is required as payment documentation.

* C. Proper Invoice. DoD payments must be based on the receipt of a proper invoice, unless an invoice is not required by the contract (e.g., monthly rental payments), and satisfactory contract performance. FAR 32.905(b) provides details on the information required for a proper invoice.

* D. Improper Invoice. If an invoice is improper or does not meet the contract requirements prescribed by FAR 32.905(b), then the designated activity **must** return the invoice to the vendor/contractor and provide all details regarding invoice deficiencies. **Additionally**, an invoice must be returned as improper if the entitlement office has not been provided a valid TIN for **any** designated payee subject to the U.S. Internal Revenue Code. If the TIN is not in the SAM, Corporate Electronic Funds Transfer, or within the supporting documentation (to include the invoice **or contract**), then the contracting officer shall **provide** the contractor's TIN to the appropriate payment office ([FAR 4.203](#)). **An electronically transmitted payment request is treated the same as a paper payment request and must contain identical data elements as a proper paper payment request (FAR Subpart 32.905(b)).** Electronically transmitted payment requests that are returned to the contractor will be returned in the same manner that they were received; or in a manner practical for the entitlement system. An electronic message reporting the reason for the return must accompany the returned electronically transmitted payment request.

E. Forms. Non-electronic forms that may be used as an invoice, if approved by the contracting officer and included in the contract, include, but are not limited to:

1. DD Form 250,
2. SF 44,
3. Delivery Ticket, [refer to Chapter 7 \(070203.B.2\)](#), and
4. SF 1449.

* F. Recurrent Payments/Fixed Amounts. Payments for services of a continuing nature (e.g., rents, janitorial services) which are performed under agency-vendor contracts providing for payments of definite amounts at fixed periodic intervals may be made without submission of invoices or bills by the vendor [if allowed by the contract](#). [However, the contract must specify the payment due date](#). The voucher prepared by the payment office to support payments of this nature [must](#) show, at a minimum, the contract number, the period covered by the payment, the name of the vendor, the amount of the payment, and the account/[appropriation](#) to be charged. The payment voucher [must](#) be certified for payment the same as are the vouchers for all other types of payments. [To comply with TFM Volume 1 Part 4A, Chapter 2000, Section 2055](#), internal controls [must](#) be established [and periodically tested to ensure](#) that recurrent payments [being made](#) are: (1) on unexpired contracts or agreements, (2) for correct amounts, (3) for services actually [received, or leased space actually under contract](#), and (4) are not duplications [of previous payments made for the same goods or services](#).

G. Lost or Destroyed Invoices. If an original invoice has been lost or destroyed, then a duplicate [must](#) be obtained from the original submitter of the invoice to support the voucher. [Mark the invoice](#) obtained as a duplicate. A full explanation of the loss or destruction of the original invoice and a statement that steps have been taken to prevent duplicate payments must be placed on or attached to the duplicate invoice. If the information has already been input from the invoice into the entitlement system, payment can be made from the information contained in the entitlement system prior to obtaining a duplicate invoice. In those situations where a duplicate invoice cannot later be obtained from the contractor, an annotation should be made [documenting](#) that payment was made based on [existing](#) records, a hardcopy duplicate invoice could not be obtained, and the “original” invoices were lost or destroyed. [The specific existing records relied upon must be identified and documented, and management review and approval of such payment must occur and be documented prior to the disbursement. Refer to TFM Volume 1 Part 4A, Chapter 2000, Section 2045.05.](#)

* H. Invoices Requiring Administrative Contracting Officer (ACO) Approval. The Defense Contract Audit Agency (DCAA) is the authorized representative of the ACO for approving all interim [contract payment](#) vouchers for provisional payment [subject to final audit](#). [DCAA does not provisionally approve the contractor’s final voucher on a contract, since the approval is required to be performed by the contracting officer](#). DCAA also approves for [provisional](#) payment, [subject to final audit](#), the interim vouchers for commercial and non-commercial Time and Material (T&M) and Labor Hour (LH) contracts. [Refer to DoD Directive 5105.36](#) for additional information [regarding DCAA’s roles and responsibilities in this process](#). The following invoices and vouchers require ACO approval before payment:

1. Completion vouchers under cost-plus, fixed-fee, or other cost-reimbursement [type](#) contracts;
2. Vouchers and invoices for termination costs under supplemental agreements unless the termination modification specifies the costs to be paid;
3. Completion vouchers under T&M and LH contracts;
4. Invoices for progress and performance-based payments under fixed-price type contracts;
5. Vouchers and invoices where the contract requires approval by the ACO before payment;
6. Invoices for the release of "withhold" amounts previously instituted by the ACO; and
7. Any payment request where a DO requires an ACO signature.

080305. Payment Voucher

For specific guidance on payment vouchers, including a description and essential data, [refer to](#) Volume 5, Chapter 9. [TFM Volume 1 Part 4A, Chapter 2000](#) contains [guidance](#) related to scheduling payments and required payment voucher data. Forms that may be used as a payment voucher include, but are not limited to:

- A. SF 44,
- B. [SF 1034](#), Public Voucher for Purchases and Services other than Personal, and
- C. DD 1155.

0804 DOCUMENT RETENTION

*080401. Period of Retention

Original payment documentation and associated documents will be retained as government records in a format readily accessible to the entitlement office for a [period of 6 years](#) after final payment under the contract. Extensions to this record retention period may be warranted on a case-by-case basis when determined necessary that the records are needed beyond the [6 year](#) period to complete reconciliation of payment or collection discrepancies, audit readiness requirements or for other necessary purposes. [Refer to the U.S. National Archives and Records Administration \(NARA\), General Records Schedule \(GRS\), Transmittal 23, Section 1.1, for additional information on document retention.](#) Electronic record storage requires adequate controls to ensure that integrity of the digital images accurately represent the corresponding paper documentation and detect changes to an original digital image. The retention of documentation,

both paper and electronic records, is the responsibility of the certifying officer. Also refer to Volume 1, Chapter 9 for DoD policy regarding financial records retention.

*080402. Electronic Document Access (EDA)

EDA is a mandatory DoD centralized repository of all unclassified contracts, orders, and modifications in accordance with [DFARS PGI 204.201](#). The system is also used as a repository for Contract Deficiency Reports (CDR), Government Bills of Lading (GBL), vouchers and receiving reports. Refer to the [EDA Manual](#) for more information regarding business rules for using the system.

0805 FOREIGN LANGUAGE DOCUMENTS

*080501. Documents Prepared in a Foreign Language

A. Invoices and supporting documents prepared in a foreign language must be translated before payment to [ensure](#) their contents satisfy requirements of the contractual document. Refer to [DFARS 225.1103](#) for additional policy related to contracts that may involve documentation written in a foreign language.

B. The documents [must](#) be translated in enough detail (contract number, item identification, unit [of measure](#), price, and extension) to enable someone unfamiliar with the language to determine that receipts (material or services) satisfy the contract terms.

1. Documents containing technical terms that cannot be translated by entitlement office personnel should be forwarded to the using or ordering activity for translation.

* 2. If terms are so technical that a translation cannot be made, then a descriptive translation is adequate provided the using or requiring activity certifies [receipt and acceptance](#) of the items, [and provides the names and contact information, along with the signature accompanying this certification if not performed electronically.](#)

3. If not properly translated, return the invoice to the vendor as improper. Refer to [paragraph 080304.C](#) and Volume 10, Chapter 7, for information on improper invoice policy.

080502. Multiple Invoices

If several invoices contain basically the same format and wording, then a single translation is adequate provided like invoices support the same payment voucher and:

A. The required certification shows that all data not translated on other identified documents are the same as that translated,

B. All non-common data on all invoices are identified and translated in enough detail to allow an audit by persons not familiar with the language, and

- C. A separate translation is attached for each group of different invoices.

080503. Translation Certificate

The translation can be entered over or under the corresponding foreign wording or in its entirety on any available space on the document. If space is not available, then the English translation may be copied on a separate sheet. The translator completes and signs the following certificate on each translated document found satisfactory for payment: "I certify that I am familiar with the ____ language, and that I have made a true and correct translation of the ____." ([Printed Name](#), Signature, Date, and [Contact Information](#)). [This certification, which pertains only to the translation](#), may be inscribed on a separate sheet and attached if space is not available on the foreign language document. [A duly appointed \(via a DD Form 577\) certifying officer must ensure payment requirements are satisfied based upon the translation.](#)

0806 PROCESSING ALTERED DOCUMENTS

[The following policy applies to pen and ink changes associated with contractual documents, requests for payment, receiving reports, and invoice documents.](#)

080601. Prohibited Pen and Ink Changes

A. Pen and ink changes are prohibited [from being made](#) on all contractual documentation. [FAR 43.301\(a\)](#) prescribes the use of the SF 30 to make changes to contractual documentation.

B. [Entitlement office personnel are prohibited from making pen and ink changes](#) on requests for payments, receiving reports, and invoices for the following information:

1. [Payee Identification](#). Payee identification includes, but is not limited to: name, address, banking information, Commercial and Government Entity code, and TIN.

2. [Order Numbers](#). Order numbers include, but are not limited to: contract, modification, call, task, and delivery order numbers.

3. [Monetary Amounts](#). Monetary amounts include any [dollar value](#) on any of the contractual documents.

4. [Line of Accounting \(LOA\) Data](#). LOA data includes all information pertaining to the LOA on [any of](#) the contractual documents.

5. [Names of Officials and Officers](#). Officials and officers include, but are not limited to: the certifying officer, approving official, contracting officer, and all other related information as typed or printed on the contractual documents.

6. Dates. Dates include any dates impacting PPA interest or discounts.

*080602. Allowable Pen and Ink Changes

A. Entitlement offices can make pen and ink changes for administrative type errors not described in paragraph 080601.B on requests for payment, receiving reports, and invoice documents.

* B. Entitlement office personnel may accept pen and ink changes on supporting documentation attached to an externally certified payment request, certified and submitted by an appointed certifying officer. When submitting a certified payment voucher with accompanying manually altered supporting documents such as requests for payments, invoices, and other documents, a properly certified SF 1034 must be provided to the entitlement office identifying the correct total amount and fund cites to be processed.

0807 EMERGENCIES AND CONTINGENCY OPERATIONS

080701. Definitions

A. Emergencies. The Robert T. Stafford Disaster Relief and Emergency Assistance Act, defines emergencies as any occasion or instance for which, as determined by the President, Federal assistance is needed to supplement State and local efforts and capabilities to save lives and to protect property and public health and safety, or to lessen or avert the threat of a catastrophe in any part of the United States.

B. Contingency Operations. A contingency operation, as defined by FAR 2.101(b), is a military operation that either:

1. Is designated by the Secretary of Defense as an operation in which members of the armed forces are or may become involved in military actions, as evidenced by the execution of an operations plan (operations order) by a combatant commander; or

2. Results in the call or order to, or retention on, active duty of members of the uniformed services or any other provision of law during a war or during a national emergency declared by the President or Congress. For additional information on contingency operations, refer to Volume 12, Chapter 23.

080702. PPA Exemption

Certain payments made during contingency operations, an emergency, or the release or threatened release of hazardous substances (as defined in 42 U.S.C. 5170-5195c) may not be subject to the requirements of FAR Subpart 32.9. Refer to DFARS 252.232-7011 and Volume 10, Chapter 7 for the policy detailing these exemptions.

080703. Simplified Acquisition Threshold

Title [41 U.S.C. 1903](#) provides detailed policy involving the simplified acquisition thresholds to support contingency operations and special emergency procurements. The contracting community is primarily responsible for ensuring the conditions for invoking 41 USC 1903 are met.

080704. [Standard Form \(SF\) 44, Purchase Order - Invoice - Voucher](#)

The SF 44 is designed for on-the-spot, over-the-counter purchases of supplies and non-personal services while away from the purchasing office or at isolated activities. The amount of the purchase must be at or below the micro-purchase threshold defined in [FAR Subpart 13.2](#), except for purchases made under unusual and compelling urgency or in support of contingency operations. The simplified acquisition threshold applies to the SF 44 for overseas transactions by contracting officers in support of contingency operations. Refer to [FAR 13.306](#) and DFARS [213.306](#) for the conditions that must be satisfied in order to use the SF 44.

080705. Government-wide Purchase Card

A contracting officer supporting a contingency operation may use the Government-wide commercial purchase card to make a purchase that does not exceed the simplified acquisition threshold. Refer to [DFARS 213.301 \(3\)](#) for information concerning the conditions that must be met.

080706. Certification Guidelines

In addition to a contract, receiving report, and an invoice, certifying officers involved in supporting emergencies and contingency operations [must ensure](#) the information below [is contained within the entitlement package](#). This is to ensure that the entitlement to payment is valid to certify and make a contract or vendor payment if the payment is exempt from PPA. [Payments subject to PPA would fall within the requirements contained in Chapter 7.](#)

- A. Contract number,
- B. Contractor name,
- C. Contractor address,
- D. Item description,
- E. Item quantity,
- F. Item price,
- G. Fiscal year and appropriation,

H. Date invoice received by Government Official (or invoice date if receipt date not annotated),

I. Invoice amount,

J. Date of receipt/acceptance,

K. Printed name of government official (receiving activity official authorized to receive and/or accept the items or services),

L. Signature of government official (must match printed name), and

M. TIN

080707. Written Justification

In circumstances where information identified in paragraph 080706 is not present on one or more of the documents (i.e., contract, receiving report, [or the invoice](#)), the certifying officer may certify the payment if they can make a reasonable linkage among the documents. [The certifying officer must be](#) confident that there is a legal obligation to pay, the payee has fulfilled any prerequisites to payment, the amount of the payment and identity of the payee are correct, and the payment is legal under the appropriation or fund involved. However, they should justify in writing why they certified the payment absent any of this information. This justification can either be made on the voucher or on a separate attachment provided with the voucher. Annex 1-Contingency Operation Payment Matrix provides a matrix tool to assist in identifying the critical data elements necessary to [perform a proper certification of](#) a payment made in support of an emergency or military contingency operation.

080708. Transportation Cost

If transportation costs are claimed or shipment damage occurs or is expected to occur, then shipping terms should be considered as a critical element.

080709. Control of Funds

All accounting offices that support emergencies or contingency operations must ensure that accounting and document retention requirements are in place within 30 days of declaration of the operation. Adherence to these requirements is critical to DoD financial stewardship and control of funds.

ANNEX 1 MATRIX FOR PAYMENTS IN SUPPORT OF EMERGENCIES AND CONTINGENCY OPERATIONS

This annex provides a matrix tool to assist certifying officers in identifying the critical data elements necessary to properly certify a payment made in support of emergencies and contingency operations. The matrix does not apply to contract financing payments since contract terms stipulate the invoicing and related documentation requirements.

When authorized, the Head of the Contracting Activity (HCA), in consultation with the cognizant Comptroller supporting their contracting activity, will make the determination of whether a contract and related payment will be subject to the prompt payment requirements of [Federal Acquisition Regulation \(FAR\) Subpart 32.9](#) and in accordance with the criteria outlined in [Defense Federal Acquisition Regulation Supplement \(DFARS\) 232.901](#). This determination will be reflected in a specific payment clause in the individual contract.

- Emergencies and contingency operations payments made subject to Prompt Payment Act (PPA) requirements must adhere to the payment documentation requirements contained in [Title 5 Code of Federal Regulation \(CFR\) Section 1315.9](#).

- Emergencies and contingency operations payments which are not subject to the PPA requirements must adhere to the documentation requirements contained in the following matrix.

The data elements contained in the matrix, in addition to other requirements which may be imposed by the contract terms or those deemed necessary by the certifying officer, are critical requirements for ensuring proper certification. While it is desirable that all elements for a proper invoice, receiving report and contract in 5 CFR 1315 are available for review by the certifier and subsequent processing of the payment, they are not required if the payment is not subject to FAR 32.9.

The matrix in this annex identifies the types of payments (e.g., construction, goods or services) that can be exempt from the PPA and the data elements that are required for each type of payment. The matrix is not intended to be all-inclusive as it is very difficult to predict all types of payments that will be made during emergencies and contingency operations. Many payments fall under the category of miscellaneous payments and each miscellaneous payment may have different data element requirements associated with it.

The certifying officer must use professional judgment to determine if a payment request and supporting documentation is sufficient to demonstrate that the payment is legal, correct and proper.

- Critical data element not on all documents. A critical data element may be missing from one document, but present somewhere in the payment package. While all critical, required data elements identified in the matrix for a specific type of payment must be present on the supporting documentation, these data elements do not have to be present on all the documents. In other words, if a required data element is contained on the contract (e.g., Taxpayer

Identification Number (TIN)) but not the invoice, and the certifying officer can make a reasonable linkage between the two documents, then the certifying officer may certify that payment.

- Critical data element completely omitted. When a payment package does not contain a critical data element as reflected in the matrix, the certifying officer must be confident that there is: (1) a legal obligation to pay, (2) the payee has fulfilled any prerequisites to payment, (3) the amount of the payment and identity of the payee are correct, and (4) the payment is legal under the appropriation or fund involved. For any payment package missing any required critical data element, the certifying officer must justify in writing why they certified the payment. This justification can either be on the voucher or on a separate attachment provided with the voucher.

**CRITICAL ITEMS REQUIRED FOR EMERGENCIES AND CONTINGENCY
OPERATION PAYMENTS CERTIFICATION MATRIX**

Data Element	Contracts			Leases	Purchase Card Payments
	Services	Goods	Construction		
Contract Number	X	X	X	X	X
Contractor Name	X	X	X	X	X
Contractor Address	X	X	X	X	X
Item Description	X	X	X	X	X
Item Quantity		X			
Item Price		X			
Fiscal Year & Appropriation	X	X	X	X	X
Invoice Date or date invoice received by Government Official	X	X	X		X
Invoice Amount	X	X	X		X
Date of receipt/acceptance	X	X		X	X
Printed Name of Government Official	X	X	X	X	X
Signature of Government Official	X	X	X	X	X
Tax Identification Number (TIN)	X	X	X	X	X
CRITICAL POLICY COMPLIANCE REQUIREMENTS:					
1.	A contract, receiving report, and invoice are required documents. The elements identified in the matrix must be present on at least one of the documents. Refer to paragraph 080707 for justified exceptions under emergencies and contingency operations.				
2.	Cash payments require the seller's signature of receipt attached to the voucher.				
3.	For payments for services of a recurring nature, if the contract does not require submission of an invoice for payment, then the contract must specify the payment due date.				
4.	An interim payment request under a cost reimbursement contract for services constitutes a proper invoice, if it correctly includes all of the information required by the contract.				
5.	Progress payments based on the percentage of completion must be certified by the prime contractor.				
6.	The TIN is required for all payees subject to the U.S. Internal Revenue Code. Payees not required to provide the TIN include: court order payments, foreign companies, foreign visitors, and U.S. Government agencies. Refer to paragraphs 080207 and 080304.C.				
7.	Documentation for miscellaneous payments varies, based on the specific type of payment. Refer to Volume 10, Chapter 12 and the Department of Defense Guidebook for Miscellaneous Payments for additional policy.				
8.	A certifying officer must justify in writing when a payment is made which is missing any required critical data element. This justification can either be made on the voucher or on a separate attachment provided with the voucher.				
9.	If transportation costs are claimed or shipment damage occurs or is expected to occur, shipping terms are considered a critical element.				