

**SUMMARY OF MAJOR CHANGES TO
DoD 7000.14R, VOLUME 10, CHAPTER 8
“COMMERCIAL PAYMENT VOUCHERS AND SUPPORTING DOCUMENTS”**

All changes are denoted by blue font.

Substantive revisions are denoted by a ★ preceding the section, paragraph, table, or figure with the substantive change or revision.

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

PARA	EXPLANATION OF CHANGE/REVISION	PURPOSE
All	With publication of this revised Chapter 8, the existing Chapter 9, “Supporting Documents to Payment Vouchers,” will be deleted and held in reserve for future use. Chapters 8 and 9 have been combined to improve the structure of Volume 10. This is a complete rewrite of Chapters 8 and 9.	Revision
All	Reworded and reformatted chapter for clarity. Revised references, eliminated duplicative references, and added references. Added electronic links.	Revision
0801	Added an Overview section to the chapter.	Addition
0802	Added a section to indicate the authority for this policy.	Addition
0803	Added a section to include guidance on electronic processing.	Addition
0804	Added a section to describe the documentation that must be in place in order to process a commercial payment.	Addition
0805	Added a section to describe the document retention policy.	Addition
0807	Added a section to describe policy for pen and ink changes to contractual documentation.	Addition
0808	Added a section to include contingency operations.	Addition

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CHAPTER 8

COMMERCIAL PAYMENT VOUCHERS AND SUPPORTING DOCUMENTS★0801 OVERVIEW

080101. Purpose. This chapter prescribes the policy for the preparation of commercial payment vouchers and the supporting documentation. It highlights the forms most often used for contracts, receiving reports, and vouchers. It provides guidance on their usage, certification, and distribution to the paying office.

080102. Scope. A properly certified voucher is the authority for Disbursing Officers (DOs) to make payments of government obligations. The certifying officer must review evidence sufficient to support a determination that the payment is proper. Preparation and certification of a payment voucher by the entitlement office advises the disbursing office that the contractual conditions for payment have been met.

★0802 AUTHORITY

080201. Title 41, United States Code (USC), Section 421, establishes the Federal Acquisition Regulatory Council. The Council issues and maintains a single Government-wide procurement regulation known as the Federal Acquisition Regulation (FAR). The FAR provides uniform policies and procedures for acquisitions by executive agencies of the Federal Government.

080202. The Department of Defense (DoD) implementation and supplementation of the FAR is issued in the Defense Federal Acquisition Regulation Supplement (DFARS).

080203. The DoD Financial Management Regulation (DoDFMR) Volume 5, Chapter 11 prescribes requirements on disbursing transactions.

080204. The Treasury Financial Manual (TFM) Volume 1 Part 4 prescribes requirements on disbursing payment vouchers.

080205. 31 USC 3325 authorizes disbursing officers to disburse money only when provided a voucher certified by a properly appointed certifying officer. The certified voucher attests that the payment is legal, correct, and proper. As stated in 31 USC 3528, certifying officers are pecuniarily liable for payments not meeting these requirements unless granted relief. Officers who certify commercial (goods and services) payments must ensure that:

- A. A legal obligation to pay exists (typically a contract),
- B. The payee has fulfilled any prerequisites to payment (typically an invoice and receiving report),
- C. The amount of the payment and identity of the payee are correct, and

D. The payment is legal under the appropriation or fund involved (typically the correct fiscal year and appropriation).

★0803 ELECTRONIC PROCESSING. The Federal Government will use electronic commerce whenever practicable or cost-effective. Specific requirements for electronic processing can be found in: 41 USC 426 “Use of Electronic Commerce in Federal Procurement,” the FAR 4.5 “Electronic Commerce in Contracting,” 10 USC 2227 “Electronic Submission and Processing of Claims for Contract Payments,” the DFARS 232.70 “Electronic Submission and Processing of Payment Requests and Receiving Reports,” and Chapter 17 of this Volume.

★0804 SUPPORTING DOCUMENTS REQUIRED TO PROCESS PAYMENTS. A contract, receiving report, invoice, and payment voucher must be in place in order to process a payment, as prescribed in this section.

080401. Follow-up for Required Documents. If payments cannot be made due to the non-receipt of receiving reports, copies of contracts, contract modifications, or other required documentation, the entitlement office will follow-up with the contracting or receiving office to ensure that these documents are forwarded in a timely manner. These follow-up requests should be made in time to prevent the possible loss of economically justified discounts (if possible) and to avoid the unnecessary payment of late payment interest penalties.

080402. Contract

A. Definition. As defined by FAR 2.101 “Definitions,” 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. FAR 4.5 requires the use of electronic commerce in Federal acquisition whenever practicable or cost-effective.

B. Contract Types. FAR Part 16 “Types of Contracts,” describes the types of contracts that may be used in acquisitions.

C. Contract Clauses. FAR Part 52 “Solicitation Provisions and Contract Clauses,” and DFARS Part 252 “Solicitation Provisions and Contract Clauses,” contain:

1. Instructions for using provisions and clauses in contracts.
2. Contract clauses prescribed by the FAR and DFARS.
3. A matrix listing of the FAR clauses applicable to each principal contract type and/or purpose.

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. [Department of Defense \(DD\) Form 1155 “Order for Supplies or Services”](#)
6. [Optional Form \(OF\) 307 “Contract Award”](#)

E. [Contract Modifications](#)

1. [FAR Part 43 “Contract Modifications,”](#) and [DFARS 243.2 “Change orders,”](#) contain the policy and procedures for preparing and processing contract modifications for all types of contracts.

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 “Contract Distribution - Procedures,”](#) and [DFARS 204.2 “Contract Distribution,”](#) prescribe the copies of contracts and contract modifications that shall be distributed to the accounting office.

080403. [Receiving Report](#)

A. [Definition.](#) As defined by FAR 2.101, a receiving report is written evidence that indicates Government acceptance of supplies delivered or services performed. According to [DFARS 232.70](#), contractors will submit payment requests and receiving reports in electronic form. See [Chapter 7](#) of this volume for more information on receiving reports. Forms that may be used as a receiving report include, but are not limited to:

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

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 as improper.

B. [Follow-up for Receiving Report](#). If payment cannot be made due to non-receipt of a receiving report, the entitlement office will follow up with the receiving activity to ensure the document is forwarded in a timely manner.

C. [Receiving Report Not Required](#). In certain situations, such as fast pay and interim payments on cost-reimbursement contracts for services, a receiving report is not required. See [Chapter 7](#) of this volume for additional information.

D. [Variation in Quantity](#). Variations in contracts may be accepted. The variation is based on a percentage or dollar amount as cited in [FAR 11.7 “Variation in Quantity”](#).

1. When a shipment is short of the quantity ordered, the [entitlement](#) office will pay, in compliance with the Prompt Payment Act ([5 CFR 1315](#)), the amount of the invoice that supports quantity received.

2. [When](#) the receiving report or the invoice indicates that the shipment is final, but there are undelivered items remaining, the [entitlement](#) office [will](#) contact the contracting officer and advise of the final shipment and request disposition of the remaining items. The contract [will remain](#) open until there is a reconciliation of contract price and items delivered or advised by the contracting officer to close the contract.

080404. [Invoice](#)

A. As defined by FAR 2.101, “Definitions,” an invoice is a contractor's bill or written request for payment under the contract for supplies delivered or services performed. According to [DFARS 232.70 “Electronic Submission and Processing of Payment Requests”](#), vendors, with few exceptions, are required to invoice electronically. When vendors are permitted to invoice in a non-electronic manner, they may submit invoices on any type of form provided all required items of a proper invoice are included on the document, unless their contract prescribes a specific form of invoicing. 5 CFR 1315.9, “Required Documentation,” and [FAR 32.905\(b\) “Content of Invoices,”](#) contain the items that must be included on a proper invoice. Note that the TIN is not required for non-U.S. entities that are neither subject to the U.S. tax laws nor employ U.S. citizens.

B. [Recurrent Payments/Fixed Amounts](#). Payments for services of a continuing nature (e.g., rents, janitorial services) which are performed under agency-vendor agreements providing for payments of definite amounts at fixed periodic intervals may be made without submission of invoices or bills by the vendor. However, the Department may require that payments of services for a recurring nature be invoiced. See [Treasury Financial Manual](#)

(TFM) Volume 1 Part 4, Section 2025.30 “Recurrent Payments-Fixed Amounts” for additional information.

C. Lost or Destroyed Invoices. If an original invoice has been lost or destroyed, then a duplicate will be obtained from the original submitter of the invoice to support the voucher. A full explanation of the loss or destruction of the original invoice and a statement that steps have been taken to prevent duplicate payment must be placed on or attached to the duplicate invoice. See TFM Part 4, Section 2025.40 “Lost or Destroyed Original Invoices,” for additional information.

D. Forms that may be used as an invoice include, but are not limited to:

1. DD 250
2. SF 44
3. Delivery Ticket, see Chapter 7 of this volume.

E. Invoices Requiring Administrative Contracting Officer (ACO) Approval. The Defense Contract Audit Agency (DCAA) is the authorized representative of the ACO for approving all interim vouchers for provisional payment, except the final voucher. DCAA also approves for payment interim vouchers for non-commercial Time and Material (T&M) and Labor Hour (LH) contracts. See DoD Directive 5105.36 for additional information. The following invoices and vouchers require ACO approval before payment.

1. Completion vouchers under cost-plus fixed-fee or other cost-reimbursement 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 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.
7. Any payment request where a disbursing officer requires an ACO signature.

080405. Payment Voucher. For specific guidance on payment vouchers, including a description and essential data, see Volume 5, Chapter 11 of this Regulation. TFM Part 4,

Chapter 2000 “Payment Issue Disbursing Procedures,” contains procedures 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”

- C. DD 1155

080406. Multi-Use Forms. Multi-use forms include, but are not limited to:

- A. DD 250. The DD 250 can be used as a receiving report and an invoice.
- B. DD 1155. The DD 1155 can be used as a contract, receiving report, and a payment voucher.
- C. SF 44. The SF 44 can be used as a contract, receiving report, invoice, and payment voucher.

★0805 DOCUMENT RETENTION. See National Archives and Records Administration (NARA), General Records Schedule (GRS) 6, “Accountable Officers’ Accounts Records,” for additional information on document retention for accountable officers’ records and Volume 5 Chapter 21 of this Regulation for disbursing office records.

0806 FOREIGN LANGUAGE DOCUMENTS

080601. Documents Prepared in a Foreign Language

A. Invoices and supporting documents prepared in a foreign language must be translated before payment to make sure their contents satisfy requirements of the contracting document, see DFARS 225.1103.

B. The documents should be translated in enough detail (contract number, item identification, unit, 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 that the items received are what were ordered.

3. If not properly translated, return the invoice to the vendor as improper. See Chapter 7 of this volume for information on improper invoice policy.

080602. 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.

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

080603. 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 ____." (Signature and Date). Certification may be inscribed on a separate sheet and attached if space is not available on the foreign language document. Certifying officers must ensure payment requirements are satisfied based upon the translation.

★0807 PROCESSING ALTERED DOCUMENTS. This guidance regulates pen and ink changes to contractual documents, requests for payment, receiving reports, and invoice documents.

080701. Prohibited Pen and Ink Changes

A. Pen and ink changes are prohibited on all contractual documentation. FAR 43.301(a) prescribes the use of the SF 30 to make changes to contractual documentation.

B. Pen and ink changes are prohibited by the entitlement office in regards to 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 (CAGE) code, and TIN.

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

3. Money Amounts. Money amounts include any money amount on any of the contractual documents.

4. Line of Accounting (LOA) Data. LOA data includes all information pertaining to the LOA on the contractual document.

5. Officials and Officers. Officials and officers include, but are not limited to, the certifying official, approving official, contracting officer, and all other related information as typed or printed on the contractual documents.

6. Dates. Dates include any dates impacting Prompt Payment Act interest or discounts.

080702. Allowable Pen and Ink Changes.

A. Receiving offices can make certain pen and ink changes to the receiving report, see the **DFARS Appendix F-305 “Correction instructions”**.

B. Entitlement offices can make pen and ink changes for administrative type errors not described in paragraph 080701(B) on requests for payment, receiving report, and invoice documents.

★0808 CONTINGENCY OPERATIONS

080801. A contingency operation, as defined by **FAR 2.101**, is a military operation that either:

A. 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

B. 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.

080802. Certain payments made during contingency operations will be exempt from specific aspects of the PPA, see **Chapter 7** of this volume.

080803. For additional information on contingency operations, see **Volume 12**, of this Regulation.

080804. Simplified Acquisition Threshold. See **41 USC 428a “Special Emergency Procurement Authority,”** for information concerning the simplified acquisition threshold to support a contingency operation. The contracting community is primarily responsible for ensuring the conditions for invoking 41 USC 428a are met.

080805. SF 44. 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 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. See FAR 13.306 and DFARS 213.306 for the conditions that must be satisfied in order to use the SF 44.

080806. 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. See DFARS 213.3 for information concerning the conditions that must be met.

080807. Certification Guidelines. Certifying officers involved in supporting contingency operations will typically need the documents and information below to reasonably ensure the entitlement to payment is valid to certify and make a contract or vendor payment. Minimally, a contract, receiving report, and invoice must be in place in order to process a payment. In the circumstances where information within these documents is incomplete, the certifying officers should determine whether the information provided reasonably establishes a clear relationship among the contract, receiving report, and invoice to support a proper payment as referenced in section 080205 of this chapter.

- A. Contract date and number
- B. Contractor name
- C. Item description and quantity
- D. Item price
- E. Payment due date
- F. Shipping terms
- G. Fiscal year and appropriation
- H. Invoice date and amount
- I. Date of receipt/acceptance
- J. Printed name/signature of government official
- K. Tax Identification Number (for US payees only)

080808. Control of Funds. All accounting offices that support contingency operations must ensure that accounting and document retention requirements are in place within 30 days of declaration of the contingency operation. Adherence to these requirements is critical to the Department's financial stewardship and control of funds.