

CHAPTER 8

PREPARATION AND DISTRIBUTION OF PAYMENT VOUCHERS

0801 GENERAL

080101. DD Form 1155, SF 1034 and 1035, SF 44, and DD Form 250

A. Forms often used are DD Form 1155, Order for Supplies or Services; SF 1034, Public Voucher for Purchases and Services Other Than Personal and SF 1035, Continuation Sheet; SF 44, Purchase Order-Invoice-Voucher; DD Form 250, Material Inspection and Receiving Report; and Commercial Invoices.

B. The DD Form 1155 is a combined purchase order, receiving report, and payment voucher. Instructions for the preparation of the DD Form 1155 as a payment voucher are in paragraphs 080103, 080104, and 080105. Original signature of the contracting officer is not required on copies of DD Forms 1155 used as a payment voucher for Blanket Delivery Order (BDO) and Blanket Purchase Agreement (BPA) payments. All copies of a payment voucher must contain the same information as the original voucher. This information includes the certifying officer's name (signature is required on the original only), grade (if military), date of certification, preparer's name (signature is required on the original only) for manual payments or system for mechanized vouchers, any monetary changes, and all other such information. When partial payments are made using DD Forms 1155, sufficient copies will be reproduced before making the first payment. This will ensure copies are available for the next partial payment. The original DD Form 1155 will be sent with the first partial payment. Reference the previous partial payment on each partial payment made thereafter.

C. SF 1034 and SF 1035 may be used as an invoice for payment purposes. The SF 1034 normally is used for Cost Reimbursement contracts. See paragraph 080106 for instructions on the preparation of SF 1034 and SF 1035 when used as a payment document.

D. The SF 44 should not be used as a payment document when a mechanized payment system processes the payment, but rather as an attachment to SF 1034. Refer to FAR 13.505-3 for restrictions on the use of the SF 44 as a purchase order.

E. When the DD Form 250 is use as an invoice, four copies must be forwarded to the disbursing office. The first copy must be marked "Original Invoice" in letters approximately one inch high, and the other three copies must be marked "Invoice Copy". To be considered a proper invoice, FAR 52 and DFARS 252 mandate that it must contain specific information. See paragraph 070201 of this volume for the specified criteria of a proper invoice.

F. Commercial Invoice. There is no specified format for a commercial invoice.

However, a commercial invoice shall meet the criteria of a proper invoice as detailed by FAR 52 and DFARS 252. For an invoice to be considered proper, see paragraph 070201 of this volume.

080102. Responsibility for Preparation. Contracts and purchase orders specify where the contractor is to send invoices and the disbursing office designated to make payment. Normally, the disbursing office prepares and certifies the voucher for payment based on supporting documents. The person preparing the payment voucher will not certify the voucher as being correct and proper for payment. Vouchers are not certified for payment before receipt of all supporting documents. Vouchers for supplies, nonpersonal services, or claims against the United States may be prepared outside the disbursing office. These certified vouchers are sent to the disbursing office. The supporting documents need not be sent to the disbursing office but may be retained by the certifying official. The disbursing office should review the supporting documents on a periodic basis by doing a random sampling to ensure that documents are available. The disbursing office reviews and processes the voucher for payment based on supporting documents, if otherwise proper. These vouchers may be used for, but are not limited to, the following purchases and services:

- A. Telephone and telegraph services.
- B. Purchases under cost reimbursement or time and materials contract.
- C. Construction contracts (including those with progress or partial payment permitted by the contract terms).
- D. Credit card purchases under Federal Supply Schedule contracts.
- E. Contracts under which invoices are essential to contract administration, including contracts for:
 - 1. Instruction of military personnel.
 - 2. Laundry and dry cleaning.
 - 3. Packing and crating.
 - 4. Architectural engineering services.
 - 5. Airlift maintenance and services.
 - 6. Base engineer maintenance.
 - 7. Classified research and development.

F. Payment of claims as authorized by legal counsel.

G. Payment of claims of Civil Air Patrol members and wings. The Air Force Civil Air Patrol Liaison Officer will sign the SF 1034. The disbursing office, or designated agent, will sign the document if a liaison officer is not available.

H. Civilian medical care services to supplement military medical services.

I. Emergency civilian medical services for military members.

J. Apprehension rewards or reimbursements.

K. Cash awards to military members.

L. Tuition refunds.

M. Mortuary Affairs Officer's approved voucher.

N. Reserve Officers Training Corps.

080103. DD Form 1155. Copies of DD Forms 1155 may be used as payment vouchers when there is enough blank space to include the entries required in paragraph 080104-B.1.d. If there is not enough blank space to make the entries in Item 17, the entries may be made in any available space in Items 17 through 23 on the DD Form 1155.

080104 Preparation of DD Form 1155-Blanket Delivery Orders (BDO) and Blanket Purchase Agreements (BPA). The following procedures are to be used when DD Forms 1155 are employed as payment vouchers for calls against BDOs and BPAs:

A. Prepare enough copies of the first page only of the BDO or BPA contract (DD Form 1155, page 1) to meet the distribution requirements in paragraphs 080601 through 080604. In most situations, only two copies are required. One copy is forwarded with the original invoice to the disbursing office. The second copy is filed with the receiving report and a copy of the invoice in the disbursing office files.

B. Complete the form and make a duplicate copy using the following entries.

1. In Item 17, enter:

a. Exchange rate if payment is in a foreign currency. If the payment is to be processed by another paying station, SF 1034 must be used. See paragraph 080106-B.8.b.

b. The amount paid follows the accounting classification data, if more than one accounting classification is cited on the voucher.

c. Call numbers being paid (may show series of call numbers included, for example, G147-189).

d. The statement: "Per attached invoice(s)."

e. Reference to previous partial payment if required. Show voucher number and date paid.

f. Other entries, when required.

2. In Item 25, enter the total amount of the order or receipt being paid. If different than currently entered, line through and enter immediately above Item 25.

3. If Block 26 has been completed by the receiving activity, use that date as date of receipt. If Block 26 has not been completed by the receiving activity, add 7 days to the delivery date and this becomes the constructive date of receipt. For example, if a receiving report were signed on April 30, 1989, but the delivery ticket was signed on April 15, 1989, add 7 days to the delivery date and use that as constructive date of receipt for net payment computation purposes. See paragraph 070202-B concerning 7-day constructive acceptance.

4. For payments involving multiple receipt dates, enter the latest receipt date in block 26 of the consolidated payment voucher, DD Form 1155.

5. In Item 28, enter the disbursing office voucher number.

6. In Item 29, enter on one line, the amount of discount taken and annotate "Disc" to the right of the line. On the other line, enter the net of any other differences (that is, Federal Supply Schedule (FSS), Voluntary Price Reduction (VPR), Freight, etc.) between the amount in Item 25 and the amount paid, and annotate "ADJ" (adjustment) to the right of the line. As an optional procedure, the four lines available may be used to individually reflect differences (DISC), freight (FRT), voluntary price reduction (VPR), etc. All copies of the invoice should be annotated with an explanation of differences between the amount of the invoice and the net amount paid unless readily apparent. Invoices do not need to be annotated if documentation explaining the differences is attached to all copies of the invoice.

7. In Item 30, for manual payments enter the signature of the person who prepared the voucher.

8. The entries for Item 31 are determined by the payment status for each call being paid. Normally, only the complete block is used. However, the other blocks and

any combination of the three blocks may be used when appropriate. Enter “X” in the complete block if making a complete payment for all calls. Enter “X” in the partial block and enter the number of the partial payment to the right of the block if making a partial payment for a call. Make both entries if the payment is complete for some calls and partial for others, and indicate in Block 17, the call numbers which are being partially paid. Enter “X” in the final block if making a payment for a call for which a partial payment was previously made, and indicate in Block 17, the call number being paid in final.

9. In Item 32, enter the completed brief block stamp, including the date paid.

10. In Item 33, enter the net amount to be paid. (The amount in Item 33 must equal the amount in Item 25, plus or minus the amount(s) in Item 29.)

11. In Item 34, enter either the check number or cash payment as applicable.

12. In Item 36, enter the date and signature of the authorized certifying officer over his or her typed or stamped name and grade (if military). The certifying officer’s title may be entered but is not required. The signature is required on the original only.

13. The disbursing and collecting office will require the payee to receipt for the payment by signing in Block 38 and entering the date of payment in Block 39 if making a cash payment.

080105. Preparation of DD Form 1155-Other. When using DD Form 1155 as a payment voucher for purchases other than calls against BDOs and BPAs, prepare the DD Form 1155 as indicated in paragraph 080104-B, except:

A. Include the DD Form 1155 continuation pages if they describe services or material being paid for as part of the voucher. If the DD Form 1155 describes the payment, it is not necessary to include the “Per Attached Invoice” statement in Block 17.

B. Entry in Block 17, referring to items or services being paid, is not required if identified in the content of the DD Form 1155. If not identified, include a brief description such as “Services for the period 1-31 Jan 1989.”

C. If payment is for services, the date of receipt entered in Block 26, is determined by using the same criteria as used for determining date of receipt for discount purposes regardless of whether or not a discount is actually involved, see paragraph 020102. If a receiving report was signed April 10, 1989, for services during the period 1-31 March 1989, then March 31, 1989, would be entered in Block 26.

D. Use the original copy of the DD Form 1155 signed by the contracting officer as the original voucher copy for a complete or first partial payment.

080106. Preparation of SF 1034

A. Complete appropriate blocks as follows:

1. Applicable Department and place prepared.
2. Date prepared. (no entry is required in this block).
3. Voucher numbering. Vouchers are numbered in accordance with procedures established by each disbursing office.
4. On payments for supplies or non-personal services, show the number and date of the contract, requisition, or purchase order.

5. Payee's name and address (include SSN for United States military members and civilian employees if payment affects the pay account or is a taxable payment). Enter the name and address of contractor who supplies the services or articles; also if payment is a reimbursement for civilian uniforms or replacement allowance, include the name of the person and the position held. Under various conditions, the payee (contractor) cited in this section of the voucher is not to be paid any of the amount due. This happens in:

- a. Assignment of Claims (see paragraphs 030101 and 030109).
- b. Contractors Indebted to the United States, Hold-Up List (see paragraph 180407).
- c. Tax Levies of the Internal Revenue Service (see paragraphs 060101, 060201, and 060301).
- d. Other comparable situations. When this occurs, do the following:

(1) Following the payee's (contractor) name and address in the Payee block, add in bold letters "Attached List of Check Payments." This same notation should be made in the check number space of the Paid By block.

(2) Prepare list of check payments in same number of copies as the voucher and attach a copy to each voucher form. The list of check payments will include the following:

(a) Voucher number and Accounting Disbursing Station Number (ADSN) or Disbursing Station Symbol Number (DSSN) of the disbursing office.

(b) The name and address of each payee to whom a check is payable (the payee information will be stated in the precise manner in which the check is to be drawn).

(c) Opposite the payee, show the amount of the check and leave space for the check number (to be entered by the disbursing office). If the check is drawn on other than U.S. Treasury, list bank on which drawn.

(d) Show total dollar amount for checks drawn. This will permit comparison with amount due on face of voucher.

6. Date the invoice was received and discount terms (if no discount, enter "NET"); and payee's account number, if available.

B. Body

1. First Column. Number of purchase order or delivery order and date prepared, if different from the data required by paragraph 080106-A.

2. Second Column. Date(s) supplies delivered or services performed.

3. Third Column. Description of supplies or services unless the attached invoice gives the description; if so, enter the following statement: "Per attached invoice." Special notations will also be made in this column. Reference any previous partial payments in this column. Reference the voucher number and date paid.

4. Fourth, Fifth, and Sixth Columns. Do not use if the invoice is attached as in paragraph 080106-B(3). If the invoice is not attached, complete as follows:

a. Column four, show the quantity of each item.

b. Column five, show the unit price of each item.

c. Column six, show the unit of measurement for each item.

5. Seventh Column. Show extended value of each item. If the amount is stated in foreign currency, insert name of currency. When attached invoices are referred to, show the extended total for each individual invoice. When the SF 1035 is used, show the extended total for each sheet in this column. Use the Differences block for cash discounts identified as "Disc" and the net of any other adjustments to the amount in the total block identified as "ADJ"

(adjustment). For vouchers involving multiple invoices, the disbursing office may attach a list of invoice discrepancies to the original and retained copies instead of recording each discrepancy on the face of the SF 1034. "Amount verified correct for" will be the adjusted total. The signature shows who computed and verified the payment.

6. Accounting Classification Block. Show each accounting classification and amounts charged to it. Use a separate line for each accounting classification charged. If only one accounting classification is cited on the voucher and foreign currency or voucher deductions are not involved, it is not necessary to show the amount following the accounting classification.

7. Station Number of the Disbursing Office. Enter the ADSN or DSSN of the disbursing office on all copies of a disbursement voucher.

8. Expression of Money Amounts

a. Dollars and Cents. Except as prescribed in paragraph 080106-B(8)(b), Foreign Currency, show money amounts as dollars and cents. If less than one-half cent occurs in the footing of a voucher, disregard it. If the fraction is one-half cent or more, count it as one cent.

b. Foreign Currency. Enter the amount of foreign currency, dollar equivalent, and exchange rate in the blocks marked "Approved For" and "Exchange Rate" on SF 1034. Show the amount in U. S. dollars in the Accounting Classification block. The amount of the check may be shown in the foreign currency if a limited depository is maintained for that currency.

9. Payment Notations. Check blocks under Payment as follows:

a. Provisional (When paying a voucher requiring review by Defense Contract Audit Agency and possible adjustment. See paragraphs 090301 and 090302).

b. Complete (When paying the entire amount of the contract or purchase order).

c. Partial (When paying for a partial delivery, the number of the partial payment must be shown, so it can be determined whether it was the 1st, 2nd, etc., and also if the partial payment number were correct).

d. Final (When making the final payment of two or more partial payments).

e. Progress (When making progress payments under terms of

the contract).

f. Advance (When making an advance payment to a contractor, vouchers covering additional advances must refer in the Articles or Services block to vouchers covering prior advances under the same contract. References must show voucher number, name and symbol of the disbursing officer, and date paid. Advance payments are referred to as “first advance,” “second advance,” etc.)

g. Supplemental (When supplemental payments are made, use the block for final payments and cross out the word “Final” and replace it with “Supplemental.” Reference the original voucher on the supplemental voucher in the articles or services block. Reference must show voucher number and date paid.)

0802 COPIES PREPARED

080201. Preparation of DD Form 1155. The DD Form 1155 may be used as a payment voucher when prepared in accordance with paragraphs 080101, 080103, 080104, and 080105.

080202. Preparation of SF 1034. Prepare the SF 1034, as detailed in paragraph 080106, and provide sufficient copies to meet the distribution requirements of paragraphs 080601, 080602, and 080603.

080203. Preparation of SF 1035. Prepare the SF 1035, Public Voucher for Purchases and Services Other Than Personal (Continuation Sheet), as needed along with the SF 1034, to meet the distribution requirements in paragraphs 080601, 080602, and 080603.

0803 PAYEE'S CERTIFICATE

080301. Mental Disability. If claimants have a mental disability that disqualifies their signature, the law requires appointment of a committee or guardian.

080302. Guardianship. File certified copies of court papers appointing a guardian with the first voucher. Refer to the first voucher number on each following voucher. If the payee is in an institution, the certificate by the official in charge, stating that the payee was alive at the time payment was due, must be filed with each voucher. Guardians must sign the payee's name, then their own name as guardian. Later recurring payments must be supported by a statement by the guardian that the appointment is still in full force and effect. Additional court certificates are not required for these payments.

080303. Facsimile Signatures. A facsimile signature is an impression of a signature by a rubber stamp, metal plate, or other mechanical device, and may be used for facsimile transmissions. In compliance with FAR, part 2.101, facsimile means electronic equipment that

communicates and reproduces both printed and handwritten material.

080304. Lead Pencil Signatures. Lead pencil signatures are not authorized, except in rare cases where it is impossible to obtain them in pen and ink (19 Comp Gen 422 (1939)).

0804 ADMINISTRATIVE CERTIFICATE

080401. Administrative Certificate. This certificate means that legal requirements for payment have been met. NOTE: A certification is not required on billings for material delivered under constructive delivery or for communication service authorizations except for toll calls and personally acquired travel related expenses such as accessorial service.

080402. Signature Requirements. Administrative certificates are signed by certifying officer over his or her typed or stamped name and grade (if military). Vouchers certified by authorized certifying officers from outside the disbursing office, such as medical and education services vouchers, are not required to be recertified in the disbursing office. The disbursing office and designated representatives qualify as certifying officers and may certify vouchers for payment based on supporting documents.

080403 Evidence of Receipt. Signature in the “Approved for” block of the SF 1034 normally does not constitute evidence of receipt and the statement in paragraph 090605 must be provided. However, a separate receiving document is not required when the payment voucher (SF 1034) is prepared outside the disbursing office and is signed in the “Approved for” block by an individual who has full knowledge of the receipt or acceptance of the authorized goods or services. Signing the “Approved for” block attests that the voucher is properly documented, including the completed blocks showing date of delivery, quantity, and description of articles or services.

0805 PAYMENT INFORMATION

080501. Payee Name and Address. The name and address of the contractor official to whom payment is to be sent must be the same as that in the contract or in a proper notice of assignment. See FAR, subparts 32.905 and 52.232-25. Changes in the name of the contractor should not be honored without modification of the contracting documents except for assignments as detailed in [Chapter 3](#) of this volume.

080502. Distribution of Payment Vouchers. Distribute payment vouchers (for example, SF 1034 and DD Form 1155) and supporting documents as shown in paragraphs 080601 through 080604. Send one copy of payment voucher for medical services to the hospital resource management office (two copies may be provided if available).

080503. Forms Used in Automated Operations. The forms prescribed for automated processing of commercial account payments must be approved by the DFAS Headquarters.

080504. Facsimile Transmissions of Payment Vouchers. The SF 1443, Contractor's Request for Progress Payment, and the SF 1034 generally may be transmitted by facsimile to support payments instead of the original when the conditions listed in paragraphs 080505-B through 080505-D are met.

080505. Conditions

A. The certifying official's signature, as it appears on the original copy, is clear and legible on the transmitted copy of the form used to support the payment.

B. The disbursing officer has knowledge of the authenticity and authority of the certifying officer's signature.

C. The original document is properly annotated to show that payment has been made in order to prevent duplicate payments.

D. The disbursing office will annotate the transmitted copy to show that payment has been made. This will support the disbursing officer's transactions and the location of the original form and supporting documentation for payment requests instead of original copies.

080506. Filing of Documents. Officials authorizing transmission of documents file the original SF 1443 and SF 1034 and make sure that contractors do not have access to the vouchers.

080507. Legibility. The transmitted copy must retain its likeness for the same period of time as required for the original document. Copies created by thermal methods are not acceptable but the transmitted copy may be photocopied for retention purposes.

080508. Safeguarding Precertified Vouchers. If payment vouchers are certified ahead of their scheduled due dates in order to increase the efficiency of operation, these precertified vouchers must be safeguarded. At a minimum, a locked file cabinet will be used, and the keys or combination will be controlled.

0806 DISTRIBUTION OF PAYMENT DOCUMENTATION

080601. Voucher

A. The original voucher is for the disbursing office.

B. A copy of the voucher is sent to the accounting office.

NOTE: The contractor is not required to receive a copy of the voucher. However, the contractor is to be informed of what a payment represents. This can be accomplished by an

advice of payment listing the invoices(s) paid, identification of deductions, refunds, discounts taken, and so forth or by a copy of the voucher produced by an automated system that lists the same information.

080602. Invoice

A. The original invoice is for the disbursing office and they should attach it to their voucher.

B. A copy of the invoice is sent to the accounting office.

NOTE: If invoices are received electronically, the data must be retained for audit purposes. This retention can be either by hard copy or automated means. For those accounting offices not capable of receiving automated files for transactions for others, the data must be converted to hard copy.

080603. Receiving Report

A. The original receiving report is for the disbursing office.

B. A copy of the receiving report is retained by the receiving activity.

C. A copy of the receiving report is sent to the accounting office.

Note: If an original receiving report is received, it will be retained by the cognizant DFAS Center and copies also will be retained by the disbursing office and copies sent to the accounting office. If automated acceptances are used (for example, MILSCAP), the acceptance data are required to be given to the disbursing office and the accounting office in the form of a printed document (separate document or as part of the printed voucher).

080604. Certificates. The original certificate is for the disbursing office.

NOTE: The certificate or other supporting documentation may be executed on the invoice or voucher. In addition, some supporting documentation may not be an original, such as copies of bill of lading.