

**VOLUME 10, CHAPTER 8 “COMMERCIAL PAYMENT VOUCHERS AND SUPPORTING DOCUMENTS”**

**SUMMARY OF MAJOR CHANGES**

All changes are denoted by **blue font**.

Substantive revisions are denoted by an \* 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 December 2009 is archived.

<b>PARAGRAPH</b>	<b>EXPLANATION OF CHANGE/REVISION</b>	<b>PURPOSE</b>
080206	Added recognition of delegated authority from Secretary of Defense to Director of Defense Finance and Accounting Service (DFAS) for determining relief of liability for certifying officers.	Add
080207	Added statement that payments are not authorized without Taxpayer Identification Number (TIN) or Social Security Number (SSN).	Add
0803	Added descriptions to cited authoritative sources for policy.	Add
0804	Clarified supporting documentation wording.	Add
080403.A	Added language that specifies required use of Wide Area WorkFlow (WAWF) for electronic commerce.	Add
080403.A.5	Added Standard Form (SF) 1449 (Solicitation/Contract/Order for Commercial Items) as an option for an authorized receiving report.	Add
080403.C.1 & C.2	Added contract financing and fast pay payments as an exclusion from required government acceptance prior to payment.	Add
080403.D	Added language to clarify payment policy associated with delivery quantity variances.	Add
080404.A	Added language defining a proper invoice and contracting officer's responsibility to provide the TIN if it is not otherwise present.	Add
080404.B.4	Added SF 1449 (Solicitation/Contract/Order for Commercial Items) as an option for an authorized invoice.	Add
080404.C	Added minimum requirements for recurring payments.	Add

<b>PARAGRAPH</b>	<b>EXPLANATION OF CHANGE/REVISION</b>	<b>PURPOSE</b>
080404.D	Added requirement that duplicate invoices be marked as such if obtained from contractor or vendor.	Add
080702.B	Added language for certifying payment requests when supporting documents have been manually altered.	Add
080801.A	Added definition for Emergencies.	Add
080802	Expanded the exemptions from Prompt Payment Act to include emergencies and release of hazardous substances.	Add
Annex 1	Expanded payment matrix to include emergencies.	Add

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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. [Federal Acquisition Regulation \(FAR\)](#)

[Title 41, United States Code \(USC\), Section 1311](#), establishes the Federal Acquisition Regulatory Council. 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.

080202. [Defense Federal Acquisition Regulation Supplement \(DFARS\)](#)

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

080203. [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). Every year since then, Congress has amended the annual DoD Appropriations Act to require prevalidation. [Specific Departmental policy regarding payment prevalidation is located in Volume 10, Chapter 1 section 0103.](#)

080204. [Requirements for Disbursing Transactions](#)

The DoD Financial Management Regulation (DoD FMR) Volume 5, Chapter 11 prescribes requirements covering disbursing transactions.

080205. [Treasury Financial Manual \(TFM\) requirements](#)

The [TFM Volume 1 Part 4](#) prescribes requirements on disbursing payment vouchers.

\*080206. [Payment Certification Requirements](#)

[Title 31 USC 3325](#) authorizes DOs to disburse money only when provided a voucher certified by a properly appointed certifying officer. Volume 5, Chapter 33, [describes a certifying officer's responsibilities](#). The certified voucher attests that the payment is legal, correct, and proper. As stated in [31 USC 3528](#), certifying officers are liable for payments not meeting these requirements. [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. See Volume 5, Chapter 6, section 0604.](#) 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).

\*080207. [Taxpayer Identification Number \(TIN\)](#)

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

## \*0803 ELECTRONIC PROCESSING.

The Federal Government will use electronic commerce whenever practicable, and/or cost-effective. Specific requirements for electronic processing can be found in:

\*080301. Statute Requiring Use of Electronic Commerce

*Title 41 USC 2301, "Use of Electronic Commerce in Federal Procurement"*. This law provides a requirement for the head of each executive agency to establish, maintain, and use, to the maximum extent that is practicable, cost-effective procedures and processes that employ electronic commerce in the conduct and administration of the procurement system of the agency.

\*080302. FAR Coverage of Electronic Commerce in Contracting

*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 Section 30 of the Office of Federal Procurement Policy (OFPP) Act (41 USC 2301).

\*080303. Electronic Submission and Processing of Claims for Contract Payments

A. *Title 10 USC 2227, "Electronic Submission and Processing of Claims for Contract Payments"*. This law establishes for the Secretary of Defense to require that any claim for payment under a DoD contract shall be submitted to the DoD in electronic form.

B. *DFARS Subpart 232.70, "Electronic Submission and Processing of Payment Requests and Receiving Reports"*. This subpart prescribes policies and procedures for submitting and processing payment requests in electronic form to comply with 10 USC 2227. This regulation specifies exceptions and defines Wide Area Workflow (WAWF) as the accepted electronic form for submission of payment requests and receiving reports.

C. DoD FMR Volume 10, Chapter 17, "Electronic Submissions and Processing" prescribes policy for the electronic submission and processing of claims for contract payments as directed by 10 USC 2227 and DFARS 232.7002.

\*0804 SUPPORTING DOCUMENTS REQUIRED TO PROCESS PAYMENTS

Before making a payment, DoD Components must ensure that appropriate payment documentation is established to support payment of invoices and interest penalties. This documentation normally includes the contract/purchase order, receipt/acceptance report, and a proper invoice. See *Title 5, Code of Federal Regulation (CFR), Section 1315.9* for additional information on required documentation. Paragraph 080403 below defines the exceptions in which receiving reports are not required prior to payment.

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](#), 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 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,
2. Contract clauses prescribed by the FAR and DFARS, and
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"](#), 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 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](#) and [DFARS 204.201](#) prescribe how contracts and contract modifications shall be distributed to the accounting and payment offices.

\*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. 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 fast payment procedures as defined in Volume 10, Chapter 7 paragraph 070203.B.1.b. As stated in [DFARS Subpart 232.70](#), contractors will submit payment requests and receiving reports in the accepted electronic form using WAWF. DFARS 232-7003 defines exceptions to this policy. 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 primary means 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 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 for being improper.

\* 5. [SF 1449 “Solicitation/Contract/Order for Commercial Items”](#). The SF 1449 is prescribed for use in solicitations and contracts for commercial items.

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 contracting and/or receiving office to ensure the document is forwarded in a timely manner.

C. Receiving Report Not Required. In certain situations, such as contract financing and fast pay payments, a receiving report is not required for payment.

\* 1. Contract Financing Payments. With regard to [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, and payments on performance-based contracts.

Title 5 CFR 1315.4(d) & (e) provide for the exception whereby interim payments under cost-reimbursement are treated like contract financing payments in that they are excluded as well from requiring a receiving report and acceptance prior to payment authorization.

b. Contract financing payments do not include invoice payments, payments for partial deliveries, or lease and rental payments. Contract financing payments also do not include progress payments under construction contracts based on a percentage or stage of completion and interim payments under cost-reimbursement service contracts. Interim payments on cost-type contracts for services are not contract financing for Prompt Payment Act (PPA) purposes, but they do not require a receiving report or acceptance.

2. Fast Pay Payments. Fast pay procedures allow payment prior to verification that supplies have been received and accepted, under the limited conditions listed in FAR 13.402 and DFARS 213.402. See Volume 10, Chapter 10 (Section 1005) for additional fast pay guidance.

\* D. 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. Permissible variations will be stated in the contract 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, 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. Definition. As defined by FAR 2.101, an invoice is a contractor's bill or written request for payment under the contract for supplies delivered or services performed. According to DFARS Subpart 232.70, vendors, with few exceptions (see DFARS 252.232-7003(b) and (c)), are required to invoice electronically using WAWF. When vendors 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) contain 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. If an invoice is improper or does not meet the contract requirements, then the designated activity will return the invoice to

the vendor/contractor and provide all details regarding invoice deficiencies. An invoice will be returned as improper if the entitlement office has not been provided a valid TIN for the designated payee, subject to the U.S. Internal Revenue Code. If the TIN is not in either the System for Award Management (formerly) Central Contractor Registration, Corporate Electronic Funds Transfer, or within the supporting documentation (to include the invoice), then the contracting officer shall annotate the last page of the contract or purchase order, providing the contractor's TIN and type of organization information to the appropriate payment office in accordance with agency procedures (see [FAR 4.203](#)).

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

1. DD Form 250.
2. SF 44.
3. Delivery Ticket, see Volume 10, Chapter 7 (070203.C.2).
- \* 4. SF 1449, "Solicitation/Contract/Order for Commercial Items".

\* C. 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. The voucher prepared by the payment office to support payments of this nature should 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 to be charged. The payment voucher will be certified for payment the same as are the vouchers for all other types of payments. Administrative controls should be established for ensuring that recurrent payments are: (1) on unexpired contracts or agreements, (2) for correct amounts, (3) for services actually performed, and (4) are not duplications. See [TFM Volume 1 Part 4, Section 2025.30](#).

\* D. 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. The invoice obtained shall be marked 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 to the effect that payment was made based on our records, a hardcopy duplicate invoice could not be obtained, and the "original" invoices were lost or destroyed. See [TFM Volume 1 Part 4, Section 2025.40](#).

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 commercial and 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 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.

080405. Payment Voucher

For specific guidance on payment vouchers, including a description and essential data, See Volume 5, Chapter 11. [TFM Volume 1 Part 4, Chapter 2000](#) 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"](#), and
- 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

##### \*080501. Period of Retention

Original payment documentation and associated documents, [to include electronically submitted documents](#), will be retained as government records in a format readily accessible to the entitlement office for a 6-year 3-month period after final payment under the contract. See [National Archives and Records Administration \(NARA\), General Records Schedule 3, "Procurement, Supply, and Grant Records"](#). 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 3-month period to complete reconciliation of payment or collection discrepancies, [audit readiness requirements](#), or for other necessary purposes.

##### 080502. Additional Retention for Accountable Officers' Records

See [NARA, General Records Schedule 6, "Accountable Officers' Accounts Records"](#) for additional information on document retention for accountable officers' records. Refer to Volume 5, Chapter 21 for additional information on 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 Volume 10, Chapter 7, 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, and

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 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 PPA interest or discounts.

080702. Allowable Pen and Ink Changes

A. 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.

\* B. When submitting a payment with manually altered supporting documents, such as requests for payments, invoices, and other documents, a properly certified SF 1034 will be provided to the entitlement office identifying the correct total amount and fund cites to be processed.

0808 EMERGENCIES AND CONTINGENCY OPERATIONS

080801. Definitions

\* A. Emergencies. Emergencies are defined in the Robert T. Stafford Disaster Relief and Emergency Assistance Act, as any occasion or instance for which, in the determination of 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.

\*080802.      [PPA Exemption](#)

Certain payments made during contingency operations, [an emergency](#), or [the release or threatened release of hazardous substances](#) (as defined in [42 USC 5170-5195c](#)) may not be subject to the requirements of [FAR 32.9](#). See [DFARS 252.232-7011](#) and Volume 10, Chapter 7.

080803.      Simplified Acquisition Threshold

See [41 USC 1903](#) for information concerning the simplified acquisition threshold to support contingency operations. The contracting community is primarily responsible for ensuring the conditions for invoking 41 USC 1903 are met.

080804.      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 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. See [FAR 13.306](#) and [DFARS 213.306](#) for the conditions that must be satisfied in order to use the SF 44.

080805.      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.

080806.      Certification Guidelines

In addition to a contract, receiving report, and an invoice, certifying officers involved in supporting [emergencies](#) and contingency operations will need the information below to ensure the entitlement to payment is valid to certify and make a contract or vendor payment if the payment is exempt from PPA.

- 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

#### 080807. Written Justification

In circumstances where information identified in paragraph 080806 above is not present on one or more of the documents (i.e., contract, receiving report, and invoice), the certifying official may certify that payment if they can make a reasonable linkage among the documents and are 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 of this chapter provides a matrix tool to assist in identifying the critical data elements necessary to properly certify a payment made in support of an emergency or military contingency operation.

#### 080808. 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.

#### 080809. 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 officials 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, 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 \(DFARS\) Subpart 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 official, 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 official 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 official can make a reasonable linkage between the two documents, then the certifying official 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 official 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 official 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
<b>CRITICAL POLICY COMPLIANCE REQUIREMENTS:</b>					
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 080806 of this chapter 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 <b>must</b> be certified by the prime contractor.				
6.	The <b>TIN</b> is required for all payees subject to the U.S. Internal Revenue Code. <b>Payees not required to provide TIN include: court order payments, foreign companies, foreign visitors, and U.S. Government agencies.</b> Refer to paragraph 080404.A of this chapter.				
7.	Documentation for miscellaneous payments varies, based on the specific type of payment. Refer to Volume 10, Chapter 12 and the <b><u>Department of Defense Guidebook for Miscellaneous Payments</u></b> for additional guidance.				
8.	A certifying official 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 <b>are</b> considered a critical element.				