

**CHAPTER 9**

**SUPPORTING DOCUMENTS TO PAYMENT VOUCHERS**

0901 CONTRACTS AND PURCHASE ORDERS

090101. Contracts and Purchase Orders as Supporting Documents

A. Purchase transactions by a contracting officer are shown by a written contractual document.

B. The disbursing office is to receive one copy of the contract in accordance with FAR 4.201. This copy should be retained in the disbursing office files to support payments.

0902 CONTRACT MODIFICATIONS

090201. Correction of Administrative Errors. Errors in contractual documents must be corrected by a formal modification. In the past, there have been problems between disbursing offices and contracting offices concerning the timely issuance and receipt of corrective administrative modifications when payment already has been made. Disbursing office personnel will notify the contracting office personnel of items in the contract that need to be corrected. Contracting personnel will make the changes through a formal modification. Disbursing office personnel will not make any changes to contracts.

090202. Changes to Contracts

A. See FAR Sup 13.503, 43.301, and the DFARS for forms used to modify contracts.

B. The disbursing office is to receive one copy of each modification to the contract in accordance with FAR 4.201.

090203. Shipment Shortages/Overages

A. If the disbursing office also is the accountable station for the funds cited on the contract and the procurement office is collocated, formal changes to contracts are not required where shipments are short of the ordered quantity and the contract does not contain a quantity variation clause. When a shipment is short of the quantity ordered, the disbursing office shall pay, in compliance with the Prompt Payment Act, the amount of the invoice that supports quantity received.

B. If the receiving report or the invoice indicates that the shipment is final, but there are undelivered items remaining, the disbursing office shall contact the contracting officer and advise of the final shipment and request disposition of the remaining items. The contract should be left open until there is a reconciliation of contract price and items delivered or advised by the contracting officer to close the contract.

C. If the receiving report indicates that shipment has been made of quantities in excess of the contractual amounts, determine if the contract contains FAR clause 52.212-10. If so, process as follows:

1. Excess quantities up to \$250 may be accepted and retained by the government without payment to the contractor.

2. Quantities in excess of \$250 will, at the option of the government, either be returned at the contractor's expense or retained and paid for at the contract unit price. The contracting officer should be contacted and a modification must be issued to reflect the adjusted quantity when excess quantities are retained.

090204. Price Escalation Clause. Purchases are sometimes made under contracts with price-escalation clauses. The contracting officer will issue modifications establishing the new prices. If the disbursing office receives invoices reflecting revised prices but a copy of the modification has not been received, the disbursing office shall contact the contracting officer for a copy.

090205. Delivery Orders

A. Delivery orders normally are used to request delivery of supplies under indefinite delivery-type contracts and basic ordering agreements.

B. Some contracts provide for the furnishing of services as required from time to time. These services are confirmed by means of a delivery order or other document which shows the services involved.

090206. Changes to Delivery Orders

A. Forms. See FAR, subparts 13.503 and 43.301, and the DFARS for forms used to modify delivery orders when the changes are outside the scope of paragraph 090201.

B. Copies. The delivery order and related modifications (or reproduced copies) are retained in the contract files.

0903 CONTRACTOR INVOICES

090301. Contractor's Invoice as Supporting Documentation

A. General. A contractor's invoice represents a bill or written request for payment. There is no prescribed format for the invoice but the invoice must contain certain information as required by FAR 52.232-25(a)(4) and stated in paragraph 070201. The forms used in commercial transactions are acceptable. An original contractor invoice specifically is required as a condition of the contract. If an invoice is lost and the contractor submits another one for payment, the second invoice should be marked in bold letters that this is a DUPLICATE INVOICE.

This bold marking should help ensure that a payment will not be made twice on the same invoice. The DD Form 250, Material Inspection and Receiving Report, and invoices prepared by automatic (computer, etc.) methods also are acceptable. The contractor must furnish the appropriate number of invoice copies required by the contract (normally four). The invoice copies must be legible and remain legible under normal use until the scheduled time for destruction. When agreements provide for payment of fixed amounts at regular intervals, payment may be made without a contractor's invoice. When these payments are made, the disbursing office shall annotate the contract or agreement number on the payment voucher. Establish controls to prevent duplicate payments and payments being made on expired contracts or agreements.

**B. Invoices Requiring Administrative Contracting Officer (ACO) Approval.**

The Defense Contract Audit Agency normally is the authorized representative of the ACO for approving all but the final voucher. 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. Vouchers and invoices under time and material contracts.
4. Invoices for progress payments under fixed-price type contracts.
5. Vouchers and invoices for which the contract requires approval by the ACO before payment.
6. Invoices for the release of "withhold" amounts previously instituted by the ACO.
7. Any amount requested in which a disbursing officer requires an ACO signature.

**C. Lost or Destroyed Invoices.** When the original invoice is lost or destroyed, payment may be made on an unsigned memorandum copy if the contracting document shows which disbursing office is to make payment. Attach a full explanation of the loss or damage to the memorandum copy. Also, attach this statement: "Precautions have been taken to prevent duplicate payment should the original invoice be found."

**D. Release from Contract Obligation.** In consideration of the fact that the company records of \_\_\_\_\_ show no balance due for items furnished the United States Government, in the amount of \$\_\_\_\_\_ under contract number \_\_\_\_\_ dated \_\_\_\_\_ I hereby relieve and forever discharge all responsibility of the United States Government to pay for said supplies or service. I further acknowledge and affirm that \_\_\_\_\_ has received

adequate information from the United States Government relative to shipment of material or receipt of services in question to enable submission of proper documentation.

In witness whereof I have hereunto set my hand and seal in behalf of said company this \_\_\_\_ day of \_\_\_\_\_ 19\_\_

BY \_\_\_\_\_ TITLE \_\_\_\_\_

E. Nonreceipt of Invoices

1. General. The disbursing office should request invoices and supporting documents from contractors where there is no question of the government's liability and there is no dispute of facts. This is not held as inviting a claim as it is in the interest of prompt payment of an open account (30 Comp Gen 266 (1951)).

2. Procedures

a. Payables of \$.99 or less. If the invoice is not received within 90 days after receipt of goods or services, deobligate funds and write-off payable (58 Comp Gen 372 (1979)).

b. Payables of \$1 through \$99.99.

(1) If an invoice is not received within 30 days after date of receiving report, request invoice from the contractor. This is the only followup required and should be accomplished at any time between 30 and 60-day marks, depending on local circumstances. For meat, fish, fresh fruits and vegetables, and dairy products and edible fats or oils, unless other arrangements have been made for weekly, biweekly, or monthly invoicing, follow up in accordance with paragraph 070203.

(2) Include with the request for invoice a Release from Contract Obligation (see paragraph 090301-D). Request that the contractor return either an invoice or the completed and signed Release of Contract Obligation. If automated contractor followup is available, it may be used instead of manual followup procedures. Automated payables systems will maintain the evidence of followup in the system eliminating the requirement for it to be physically located in the contract file.

(3) If an invoice meets the requirements contained in paragraph 070201, pay it. If the contractor signs and returns the form, immediately deobligate the payable and retain the contract and the case file in a closed file until the statute of limitations expires. Place cancelled contracts in the cancelled file. If the invoice is not received after 180 days from the date of receipt of the goods or services and at least 90 days have elapsed since the date of the initial follow-up, deobligate the funds and write-off the account payable. The account payable also must be retained in the closed file until the expiration of the statute of limitations (6 years).

(4) Although a contractor is not required to sign a Release from Contract Obligation, the decision to do so creates legal rights on behalf of the government, and the signed form should be viewed as a legal release from the contract. In the event that both the government and the contractor agree that the form was in error, this agreement would set aside the release. The form should be signed by an authorized representative of the company (not by a clerical employee). If no evidence to the contrary is available, assume that the signee was so authorized.

c. Payables of \$100 or more.

(1) Follow procedures in paragraphs 090301-E.2.b, except subparagraph 090301-E.2.b.3. Do not deobligate funds of \$100 or more. While a second demand letter is not sent for \$100, the government must maintain a record of the obligation. Do not write it off.

(2) If the contractor signs and returns the form, deobligate the payable immediately. If the form or invoice is not returned within 180 days from receipt of goods or services, transfer the payable to the inactive suspense file. Maintain the obligation until expiration of the statute of limitations which restricts time for filing claims against the United States to 6 years from date the right to payment accrued (date that goods or services were received). The funds should be deobligated upon expiration of the statute of limitations or cancelled when the appropriation funding is cancelled. Memorandum records of obligations cancelled, but remaining within the statute of limitations, must be maintained.

F. Facsimile Submitted Invoices. Faxed invoices are received at the discretion of the disbursing office. Invoices sent to the office designated in the contract by teletype, TWX, EDI, or FAX are acceptable provided they meet the copy and content of this section and the legibility requirements of paragraph 080507 and FAR Part 32. Do not accept transmission if invoices must contain a certificate and original signature of the payee or must be supported by original documentation such as claims for prepaid freight charges.

090302. Processing Invoices

A. Certificates. Some invoices must contain a certificate signed by the payee. Certificates are:

1. Completed when a certificate is required on invoices for transportation and accessorial services acquired by Government bill of lading (GBL) or commercial bill of lading for conversion to GBL (see paragraph 130103-A).

2. Completed when required by contract terms, invoices for gasoline and fuel oil state: "I certify that tank wagon (or garage, service station, etc.) price at the date and point of delivery is as stated herein."

3. Completed when a foreign contractor refuses to sign the above certificates. The disbursing office or agent signs one of these statements to support the voucher: "I

certify that the contractor's certificate could not be placed on the invoice; contractor refused to place this certificate on the invoice; signature of contractor could not be obtained except as shown on this voucher or attached; or payment to the contractor named on this voucher was made on the date shown in the space for contractor's receipt."

4. Not completed on invoices for other types of services and material. (This does not apply to specific certifications of facts required by certain contracts.)

B. Invoice Discrepancies

1. Adjustment of Computation or Extension Errors. Increase the payment for computation or extension errors totaling ten percent or \$100, whichever is less, per invoice without contacting the contractor. If the error exceeds this amount, obtain a corrected invoice before certifying the voucher for payment. Corrections involving decreases of overclaims are made in any amount (57 Comp Gen 298 (1978)).

2. Lower Unit Prices. If invoices are submitted for less than the contract unit price, pay without further action. The contractor must furnish another invoice for any additional amount due.

3. Underbilling on Quantity. When a contractor bills for less than the quantity received, pay without further action. The contractor must furnish another invoice for any additional amount due. If partial payments are not authorized, notify the contractor of an improper invoice by returning the partial invoice and request a complete billing.

4. Other Discrepancies. When a contractor bills for items not received, items rejected, or other unauthorized charges:

a. Make the necessary adjustment in any amount on the face of the invoice, voucher or advice of payment.

(1) Pay the reduced amount.

(2) Provide the contractor an explanation of the adjustment. Automated payables systems should produce this statement.

b. If the contractor insists that items were delivered, but the receiving report is missing, return the invoice and ask for proof of delivery so that the receiving activity can process a receipt.

5. Corrected Invoices. Payment may be made on corrected invoices issued to correct erroneous ones. Mark the erroneous invoice "Void" and attach it to the new invoice. Mark the new invoice "Corrected" to avoid a duplicate payment. The receipt of the corrected invoice is used to determine the payment due date.

C. Consolidation of Invoices

1. Consolidate invoices from the same contractor, as possible under requirements to pay by, but not sooner than, the due date.

2. Identify each invoice and contracting instrument on each single voucher payment. Enter the amount of each in the amount column. State "Per detailed invoices attached" or similar words to describe the attachments.

3. Do not consolidate invoices pertaining to contracts with those for open market purchases.

D. Cash Discounts and Discount Periods Allocable to Invoices. See paragraph 020103.

090303 Disposition of Invoices

A. Original. Attach to the original voucher.

B. Duplicate. Attach to the duplicate voucher in disbursing office's retained file.

C. Triplicate. Send with the check to the contractor or contractor's authorized representative. This need not be done if the invoice numbers are cited on the check, the copy of the voucher or the advice of payment returned to the contractor.

0904 FOREIGN LANGUAGE DOCUMENTS

090401 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.

B. The documents should be translated in enough detail (item identification, units, prices, extensions, etc.) 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 disbursing 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, a descriptive translation is adequate provided the using or requiring activity certifies that the items received are what was ordered.

090402. Multiple Invoices. If several invoices contain basically the same format and wording, 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 noncommon 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.

090403. 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, 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.

#### 0905 PAYMENTS

090501. Payments to Assignee. Direct payment to the assignee of a contract under the Assignment of Claims Act of 1940, as amended (41 U.S.C. 15), is authorized. However, such payments are not made before the disbursing office receives the notices of assignment (duly acknowledged by the ACO and surety or sureties, if any) and a true copy of the instrument of assignment. See paragraphs 030101 through 030113 and FAR 32.802.

090502. Recurring Payments. Payment for continuing services such as rents, janitorial services, or utilities, which are performed under agency-contractor agreements providing payments at fixed periodic intervals may be made without an invoice being submitted from the contractor. The amount paid normally will be at the base amount specified in the contractual document. A receiving report or certification that the services were performed for the time period in question is required to support payment (see paragraph 070202-A). The basic voucher prepared to support payments of this nature must show as a minimum, contract number, period covered by the payment, name of the contractor, amount of payment, and account to be charged. The basic voucher must be certified for payment the same as vouchers for all other payments. Annotate payment voucher with enough detail so it can be identified and reconciled with the basic payment voucher. Administrative controls must be established to ensure that recurrent payments are on unexpired contracts or agreements, for correct amounts, for services actually performed, and are not duplications.

090503. Retention Amounts on Construction Contracts. Payment clauses in construction contracts provide for retention of a percentage of the amount due the contractor for completed work until the contract is complete or the contracting officer views the retained amounts



to be more than adequate to cover any potential contractor liability for unsatisfactory performance. The contracting officer identifies the retained amount on the certificate of amounts due the contractor, which is forwarded to the disbursing office with the contractor's invoice. The contracting officer may request payment to the contractor for amounts previously retained on the certificate or on a separate document. Payment to the contractor will be made on SF 1034, Public Voucher for Purchases and Services Other Than Personal, with the certificate or separate document used as support of the payment. The SF 1034 should be annotated in the articles or services block to show:

Previous Contractor Invoice totals	\$XXXX.XX
Less: Previous Partial Payment(s)	\$XXXX.XX
Amount retained	\$XXX.XX

0906 REPORTS

090601 Receiving Reports

A. Generally, receiving reports document the receipt, inspection, and acceptance of materials and services by authorized personnel. As used in this regulation, the terms, "Delivery, Acceptance or Delivery/Acceptance," are dependent upon the terms of the contract.

B. Constructive acceptance period. See paragraph 070202-B and FAR 32.905(c)(42). Constructive acceptance should be used in determining when to start the Prompt Payment Act clock for payment computations. Payment cannot be made until the acceptance documentation is received.

090602 Recurring Service/Maintenance-Type Contracts. Receiving reports on recurring service/maintenance type contracts do not have to be received physically in the disbursing office provided that satisfactory controls are established to ensure that:

A. The receiving report is prepared and retained for the required statutory period, either in the disbursing office or the receiving activity's files.

B. Duplicate payments are prevented.

C. Payments are made only for satisfactory services actually received and accepted.

D. Functional managers and their successors are aware of their responsibilities under the above procedures. This waiver of the requirement for receiving reports applies only to those service/maintenance contracts which require payment of a flat fee for a specified period of time (e.g., \$1,200 per month for twelve months).

090603 Certificate of Performance. There may be occasions where a certificate of performance is used instead of a receiving report. In these instances, the responsible official signs

the statement: "I certify that the services have been received and were accepted on (month, day, year)." This statement may be on an invoice, delivery ticket, voucher or a separate paper. A certificate of performance in support of board and room for dependent children in a private home overseas should read as follows: "I certify that the dependent (name) has received the board and room accommodations for the year-quarter ending." If the certification date is not the same for delivery and acceptance, two dates and signatures are required.

090604. Documentation

A. The original receiving report must be signed by the government representative who inspects and accepts the material or services.

B. Signature cards or lists of authorized government representatives are not required to be maintained by disbursing offices but the delivery receipt must contain a signature of the authorized government representative. The receiving activity is responsible for maintaining a list of personnel authorized to sign receiving reports.

C. Facsimile signatures on receiving reports can be accepted where the master is signed and the reproduced copy is designated as the original. Also, when appropriate, facsimile signatures using rubber stamps or other mechanical devices may be accepted. The authorized signer retains full responsibility for transactions when facsimile signature is used; therefore, inspectors should strictly control the device. Disbursing offices must take care to avoid duplicate payments where facsimile signatures are used.

D. Certificate of conformance (COC) procedures (FAR 52.246-15 and 46.504) are used only as a substitute for source inspection. Do not use COCs as a substitute for acceptance or as a payment supporting document. Payment can only be made after a properly executed receipt or acceptance document, such as DD Form 250, is provided.

E. Receiving reports are not required before payment for purchases under the fast payment procedure specified by FAR 52.213.1. Payments on contracts with fast pay clauses executed, modified, renewed, or contracts on which options have been exercised on or after April 1, 1989, must be made within 15 days after receipt of invoice (see FAR 52.232-25(c) and paragraphs 070205-B.2 and 100301 of this volume. Contracts that include fast pay should be properly marked as "FAST PAY". Invoice requirements are as follows:

1. Invoice must be prominently marked "FAST PAY."
2. If the contract requires a shipper's delivery order, the contractor has the option either of preparing such a report or including the following information on the invoice:
  - a. A statement in prominent letters "NO RECEIVING REPORT PREPARED."
  - b. Shipment number.

- c. Mode of shipment.
- d. At line item level:
  - (1) National stock number and/or manufacturer's part number,
  - (2) Unit of measure,
  - (3) Ship-to point,
  - (4) Mark-for point if in contract, and
  - (5) FEDSTRIP/MILSTRIP document number if in contract.

F. When the government accepts title at origin (FAR 47.302) and the contract does not require source acceptance, the contractor may be paid before obtaining a receiving report, provided the invoice is supported either 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, return the invoice to the contractor as improper. See paragraph 070201 of this volume.

G. If delivery terms are other than F.O.B. origin or F.O.B. destination, acceptance is by the government at the actual F.O.B. point specified in the contract.

1. DD Form 1155, Order for Supplies or Services, Block 8, distinguishes only between "destination" and "other" for F.O.B. delivery terms. If the "other" block is marked, the contract should be examined to determine if the shipment is, in fact, F.O.B. origin. If the contract is F.O.B. origin, acceptance by the government is at the contractor's plant.

2. If the contract specified F.O.B. at a third point which is neither origin nor destination, then payment to the contractor is made when the contractor provides evidence of delivery at that actual F.O.B. point. If the contractor fails to provide this documentation, return the invoice to the contractor as improper. See paragraph 070201 of this volume.

H. Unverified Invoices for Non-Tactical Radio Charges. Forward unverified invoices for non-tactical radio charges to the communications officer. After verification, the communications officer returns the invoices to the disbursing office for payment.

I. Public Utility Invoices. Rate schedules are not required when the invoice includes or is supplemented with the:

- 1. Total quantity of service furnished.
- 2. Rate charged per unit of service.

3. Total amount of the charges. Invoices normally are submitted to a responsible officer who certifies and forwards them to the disbursing office. If applicable, the specified monthly refund of connection charges is deducted from service billings.

J. Certificate for Contract Printing. In addition to the data specified on the standard voucher, the following supplemental certificate will be typed or printed on, or will accompany, all vouchers involving payments for contract field printing. See 2035.40 of the Treasury Financial Manual. "I hereby certify as responsible officer that the contract field printing covered by this voucher was procured according to the applicable Government Printing Regulations of the Joint Committee on Printing.

090605. Disbursing Office Copy

A. The disbursing office receives the original copy of the receiving report or a true, properly certified copy of the original. A true copy exists if original signatures of the person who inspects and accepts the material or services are on the copy designated as the receiving report. See paragraph 090601-A. Documents using a supply inspector's stamp as a facsimile signature are also acceptable. If the stamp is not used, then the inspector's original signature is required.

B. CONUS locations should request receiving reports or other supporting documents not received within 10 days from receipt of related invoices, or sooner, based on local experience. The estimated delivery date is computed by adding to the date of shipment the normal delivery time to the destination by the designated mode of transportation. The second and succeeding followup should be made weekly or at other locally established intervals based on local experience. Followup can be delayed if the invoice indicates delivery will be made at a later date. Followup immediately upon receipt of an invoice for meat, fish, and fresh fruits and vegetables. Automated payables systems should maintain the evidence of followup in the system eliminating the requirement for it to be physically located in the contract file.

C. Overseas locations should:

1. For material or service orders placed with local vendors, followup with the receiving activity 10 days after receipt of invoice.

2. For material orders placed with nonlocal vendors and being shipped by other than ocean freight, followup 30 days after receipt of invoice.

3. For material orders placed with nonlocal vendors and being shipped by ocean freight, followup 60 days after receipt of invoice.

4. In cases where anticipated shipment time is less than indicated above, follow up earlier as appropriate to comply with prompt payment requirement. See paragraphs 070202-A and B of this volume.

090606. Elimination of Hardcopy Receiving Reports

A. Receiving reports are not required by the disbursing office when automated systems provide automated notification of receipt and acceptance. The activity preparing the receiving report retains the source document in accordance with DoD 4000.25-5-M, Military Standard Contract Administration Procedures. The disbursing office may request copies of receiving reports if contractor disputes arise. For information on electronic signature, see paragraph 010304.

B. If a contractor claims an erroneous discount was taken or claims interest under the PPA, the original receiving report will be used to support payment or denial of the claims.

#### 0907 VOUCHERS AND SUPPORTING PAPERS

##### 090701 Contracting by Agent Officers for Organizations Away from Home Station

A. Vouchers and Supporting Papers normally include the following:

1. SF 44, Purchase Order-Invoice Voucher. This form is authorized subject to the limitations in FAR 13.505-3. The SF 44 is a pocket-size purchase order form designed primarily for on-the-spot, over-the-counter purchases of supplies and nonpersonal services, while away from the purchasing office or at isolated activities. It is a multipurpose form that can be used as a purchase order, receiving report, invoice, and public voucher. General procedural instructions governing the use of SF 44 are printed on the form. See paragraph 080101 of this volume for additional information.

2. DD Form 1155, Order for Supplies or Services. See paragraph 080101 of this volume. This form should be used to pay small purchases instead of SF 1034. DD Forms 1155 and 1155C-1, Order for Supplies or Services (Commissary Continuation Sheet), are used as purchase order, delivery order, blanket purchase agreement, imprest fund receipt, receiving and inspection report, and voucher. See FAR 13.5.

3. SF 1034, Public Voucher for Purchases and Services Other Than Personal. If forms cited in paragraphs 090701-A.1 and 2 of this volume are not available or appropriate, use SF 1034. Prepare the SF 1034 as detailed in paragraph 080106 and distribute in compliance with paragraphs 080601, 080602, and 080603.

4. Invoices of Bills Required. The purchasing officer furnishes the agent necessary invoices. If cash payment was not made at time of purchase, invoices are furnished in triplicate. Attach the original and duplicate of the invoice to the original and retained copy of the voucher, respectively. The triplicate copy is sent to the accountable office.

5. Certificates Required. See paragraphs 080301, 080302, 080303, and 090603.

B. Payments

1. Make payment based on the contractor's original invoice or other form used as an invoice.
2. When payment is made by an agent, enter the following certificate on the original and retained copy of the invoice, or other forms used: "I certify that payment for the supplies and/or services listed here has been made by me as agent in cash this \_\_ day of \_\_ 19\_\_ from funds entrusted to me by\_\_\_\_\_, disbursing office at \_\_\_\_\_." (Signature, Name, Grade, and Title (note)) NOTE: The title will be "Agent" regardless of any other position the officer may hold.
3. When the contractor has signed for cash payment, the above certificate may be abbreviated as follows: "Paid by \_\_\_\_\_ as paying agent for, \_\_\_\_\_disbursing office."
4. When payment is not made by an agent, forward the contractor's invoice (or other form used instead) to the disbursing office at the home base for payment.
5. The above provisions do not apply to payments made from imprest funds. Volume 10, Chapter 9DoD Financial Management Regulation DoD Financial Management Regulation Volume 10, Chapter 95453