

DENVER CENTER

STANDARD VENDOR PAY GUIDE

DESKTOP GUIDE FOR VENDOR PAYMENT PROCESSING

DFAS-BSSD/DE
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SECTION I GENERAL

A. PURPOSE.

This Guide establishes responsibilities and procedures for posting data in the Integrated Accounts Payable System (IAPS). It is intended to provide Vendor Pay technicians easy access to information and assist in identifying proper payment documentation. It emphasizes the importance of inputting correct information into IAPS to ensure timely and proper payments. This Guide is for reference and training only and does not supersede or replace any written regulatory guidance.

This Guide provides additional guidance to the Department of Defense Financial Management Regulation (DoDFMR 7000.14-R), Volume 10, Contract Payment Policy and Procedures.

B. CANCELLATION. The DFAS-DE 7010.2-R, January 31, 1996 (formerly Air Force Regulation 177-102) was rescinded 1 April 2003. This guide, plus DoDFMR 7000.14-R, Volume 10 provides information previously found in DFAS-DE 7010.2-R.

C. APPLICABILITY AND SCOPE. This guide applies to all Air Force (AF), Air Force Reserve (AFRES), Air National Guard (ANG) and Field Sites posting data in the IAPS.

D. RESPONSIBILITY. DFAS-BSSD/DE, 6760 E. Irvington Place, Denver CO 80279-8000, (303) 676-7774, is the office of primary responsibility for administering this guide.

E. PROMPT PAYMENT ACT (PPA). The Prompt Payment Act (PPA) (5 CFR 1315) requires federal agencies to make payments in a timely manner. The act has three parts: Prompt Pay, Cash Management, and Interest Penalties. These are briefly described below.

1. **PROMPT PAY.** Prompt Pay is defined as paying the contractor (vendor) within the prescribed period as stated on the contractual document. All documents supporting the payment must be proper.

2. **CASH MANAGEMENT.** Cash Management ensures that invoices are paid within the prescribed period, but not earlier than

seven days prior to the end of the net payment period (31 U.S.C. 3903(a)(8)).

3. INTEREST PENALTIES. The PPA requires that interest be paid on all contracts issued on or after October 1, 1982, if payments are made after the due date. DO NOT wait for a request from the contractor. Interest is paid at the established rate and is compounded every 30 days. The clock for interest stops upon payment of principal amount, or when one year has been reached, or the contractor files a claim under the Contract Disputes Act of 1978. Interest must be charged to the fiscal year in which it begins to accrue. For example: Interest for a 30-day accrual period from September 13, 2002, through October 12, 2002, will be charged to fiscal year 2002 funds for payment of interest penalty.

F. STANDARD VENDOR PAY ORGANIZATION STRUCTURE. The standard Vendor Pay Organization Structure in the Attachments Section reflects the standard organization and functions required to be performed within each Vendor Pay Branch. The standard structure satisfies the requirements of the DoDIG Audit while still allowing the flexibility for Field Organization management to utilize assigned personnel. The blocks listed below each branch are the functions performed by the branch. The following is a discussion of each organizational element of the structure and the functional responsibilities assigned.

1. VENDOR PAY SITE MANAGER. The role and function of the Vendor Pay Site Manager is to act as the manager of the Vendor Pay Business Product Line within the Field Site.

2. QUALITY ASSURANCE SECTION. This organizational element is optional and is intended to recognize and authorize functions that support all organizational elements of the Vendor Pay Division. Example: This area covers the assignment of Staff Accountants that work special projects and cases. It may also fulfill an internal quality assurance function or to work special problem cases that are not otherwise assigned to the Vendor Pay Branches.

3. SUPPORT CHIEF. The Support Chief has responsibility for the Document Control/Customer Service, Certification, and Recons & Reports Sections.

a. DOCUMENT CONTROL/CUSTOMER SERVICE. The functions of this Branch are Document Control, Customer Service, and Voucher Assembly.

(1). Document Control: The function of Document Control is defined as those controls necessary for the receipt and control of all vendor pay documents received in the Field Site. It includes responsibility for making initial determination of proper documents, preparing document folders, and for the control and flow of documents to and from other Vendor Pay Branches. This function also includes the responsibility for control and return of improper documents.

(2). Customer Service: The Customer Service function is the single source for receiving and responding to telephone and written inquiries received from the customer. The understanding is that customer service is the responsibility of everyone assigned to Vendor Pay and this functional responsibility within Document Management is not intended to prevent inquiries from coming into other Vendor Pay Branches.

(3). Voucher Assembly: The function of Voucher Assembly is assembly of the complete payment package for submission to the Voucher Certification Branch. A complete payment package includes the voucher and all supporting documents.

(4). Tier 2: For those sites that are on EDM, the Tier 2 function includes scanning, indexing and proper routing of documents received for the Field Site.

b. CERTIFICATION SECTION. The Certification Section is responsible for determining the propriety and accuracy of all vendor pay vouchers before certification and disbursement. They are also responsible for maintaining the automated payment voucher control log and for submission of all certified vouchers and voucher control logs to Disbursing.

c. RECONS & REPORTS SECTION. The Recons & Reports Section is responsible for Vendor Pay reporting requirements and reconciliation between systems, including MAFR reconciliation. They are also responsible for updating all vendor remittance addresses in IAPS. Recons & Reports is responsible for the control and processing of all returned checks and EFT rejects, including preparation and processing of the collection voucher. They are also responsible for maintaining the collection voucher control log, the manual voucher control log, and other voucher logs supporting vendor pay. Recons & Reports will ensure a copy of each day's manual disbursement voucher log and collection voucher log is provided to Certification for submission to Disbursing.

4. ACCOUNTS PAYABLE. The Accounts Payable Branch is responsible for the recording of all proper obligations, invoices, and receiving reports. Any documents determined to be improper are forwarded to Document Management for return to the appropriate activity. The structure of this branch will be determined by each Field Site to best utilize assigned personnel. Separation of duties of assigned personnel is controlled by IAPS system access levels authorized.

G. DOCUMENT FLOW. To ensure supporting documents are received and processed timely and not lost or misplaced, the following positive controls need to be in place at the Field Sites. For those sites that are supported by Electronic Document Management (EDM), follow the control and flow of documents as defined by the EDM requirements.

1. The staging, flow, and processing of supporting documents should not exceed 5 workdays from receipt within the Field Site. Supporting documents should not be outside of Document Management in excess of 72 hours. Loose documents should not be sent throughout the office but instead should be in contract folders.

2. Document Management will receive the IAPS labels, prepare the contract folders. Inventory control should be maintained on the folders in order to ensure their accountability.

3. When Document Management receives supporting documents, they determine the status of the contract folder. If the contract is in IAPS/Electronic Document Access (EDA), they will take action to get the supporting documents into the contract folder. If the contract is not in IAPS/EDA, they will create a special action folder and take the necessary action to obtain a contract folder. The folders are forwarded to the Accounts Payable Branch for appropriate action.

4. The Account Payable branch is responsible for input of data into the IAPS. If a payment is ready for scheduling, mark the contract folders and payment documents with the scheduled payment date. The contract folders and payment documents are then returned to Document Management for filing. Folders for scheduled payments are filed according to the scheduled payment date.

5. When payment vouchers are produced they are forwarded to Document Management. The supporting documents are assembled

with the payment vouchers for submission to Certification based on the scheduled payment date.

6. Certification reviews and certifies payments and forwards to Disbursing. If Certification determines that they cannot certify a payment, the payment package is returned to the appropriate Accounts Payable team for corrective action. If the team can take corrective action without voiding the voucher, the payment package is returned to Certification after correction. If the team voids the voucher, the voided voucher is returned to Certification, the supporting documents are utilized to take corrective action, and the payment is rescheduled.

H. CONTRACTING ISSUES. Close working relations between the paying office and the base contracting office are necessary to ensure the timely and accurate handling of financial transactions in contracting for materiel and services.

1. DISPOSITION OF CONTRACT COPIES

a. Contracts with a single site's funds should be sent to the paying office supporting the accountable station. If the contract cites multiple sites' funds, the payment office responsible for the largest amount of the funds will be cited as the payment office.

b. Identification of the correct payment office is the responsibility of the office providing fund certification on the purchase request or other fund authorization document. The payment office will be designated at the time funds are certified on the Purchase Request or other funding document prior to forwarding to the Contracting Office.

2. TRANSFER OF CONTRACTS

a. Paying offices may transfer an existing contract with a single fund cite to the paying office supporting the accountable station for the fund cited. Contracts with multiple fund cites will be retained by the current paying office. The transfer of contracts payable in a foreign currency does not apply.

b. Contracts disbursed against the following ADSNs will not be forwarded to the paying office supporting these accountable stations. All existing contracts and new contracts for these ADSNs will remain at the initiating paying station.

ADSN 6799** (OAC 60, SAF/FMBMB)
ADSN 8527** (OAC 17, SAF/FMB)
ADSN 846800 (DFAS-DE/IRAT)
ADSN 843022 (DFAS-DE/IRAI)
ADSN 843055 (DFAS-DE/IRAI)

c. The following procedures should be followed for transferring single fund cite contracts:

(1). If a single funded contract is received citing your operating location as the paying office and you are not supporting the accountable station, submit a request to the issuing contracting office for a modification to change to the proper office. Do not forward the contract to the new paying office until the modification is received.

(2). Contracts under simplified acquisition procedures (purchases under \$100,000.00) may be modified by using an agency-designed form or the Standard Form 30, Amendment of Solicitation/Modification of Contract. Contracts over the simplified acquisition dollar threshold are required to be modified using the SF 30.

(3). Upon receipt of the modification, delete the contract from IAPS and transfer the contract file with a copy of the contract history to the gaining paying office. Transfer all contract records using a Standard Form 135, Records Transmittal and Receipt.

(4). All outstanding invoices on a contract must be paid by the transferring paying office prior to transfer. **DO NOT** return invoices to vendors.

3. CLASSIFIED CONTRACTS. When a basic contract is classified with a very restrictive and limited need to know, the paying office may receive a copy containing only the minimum data required for payment. These contracts are sufficient support on which to base payments. Payment documentation must be processed per DoDFMR 7000.14-R, Volume 5, Disbursing Policy and Procedures.

4. NOTICE OF ASSIGNMENTS

a. An assignment is a transfer by one party (the assignor) of rights or interest in property to another party (the assignee). The assignor is the contractor while the assignee is the bank or financial institution.

b. The instrument of assignment is the written agreement by which the transfer of rights or interest in property is made.

c. The notice of assignment is the written notice of the assignment sent by the assignee to the interested parties.

d. The surety is the individual or company guaranteeing the performance of the contract (bonding company).

e. The merger of a corporation or a change in the corporate name is not considered an assignment. A merger does not annul existing contracts between the corporation and the government, nor permit a change in the contractor's responsibility (4 Comp Gen 184).

SECTION II SUPPORTING DOCUMENTS

A. GENERAL. A payment is considered legal, correct and proper, when supported by a valid obligation, a valid invoice, and a receiving report or certified invoice.

B. ELECTRONIC FUNDS TRANSFER (EFT)/CENTRAL CONTRACTOR REGISTRATION (CCR).

1. GENERAL POLICY

a. The USD (Comptroller) memorandum of December 30, 1999, provides implementation guidance for mandatory Central Contractor Registration (CCR) and payment by Electronic Funds Transfer (EFT) as required by the Debt Collection Improvement Act of 1996, (Public Law 104-134). Mandatory CCR registration requirements and EFT payments within the Department of Defense (DoD) include payments for contracts, purchase orders, basic ordering agreements and blanket purchase agreements resulting from solicitations issued on or after May 31, 1998 and paid in US dollars within the United States and its territories.

b. Payments excluded from the mandatory EFT requirement include nonrecurring payments (one-time payments to a payee within a calendar year), payments on classified contracts, payments on contracts awarded by deployed contracting officers, and payments for purchases to support unusual or compelling needs. Current implementation also exempts payments to Utility companies.

c. Paying offices shall make payment to vendors using the EFT or remittance address information contained in the CEFT database. Access to the CEFT database will be by CAGE Code or DUNS. If the vendor is not located in the CEFT, the paying office will query the CCR to verify active registration. Invoices for payments subject to mandatory EFT/CCR registration will be returned to the vendor if the CCR registration cannot be verified. Use standard format for returning improper invoices in the Attachments Section.

d. Vendors that are excluded from mandatory EFT payments or have approved waivers are encouraged to register in the CCR. If the vendor registers in the CCR, use the remittance address shown in the CCR for check payments. If the vendor is

not registered in the CCR, see Posting Invoices guidance under paragraph G of this section.

2. CHECK PAYMENT ADDRESS. For contracts exempt from EFT, if the contract does not contain a specific remittance address or contains the statement, "Remit Per Invoice", use the invoice address. If a specific remittance address is not provided on the contract or the invoice, remittance will be made to the vendor's contractual address.

C. ALTERED DOCUMENTS.

1. All documents used to support payment vouchers, including obligations, invoices, and receiving reports, must be examined to detect alteration. Improper alterations include, but are not limited to, obliteration of existing data, use of white out, taping, or cutting and pasting. Drawing a line (that does not obliterate the original data) through the incorrect information, and adding the correct information constitutes a proper revision to a hard copy document. Alteration of information on a document is authorized only by the individual responsible for providing the information.

2. Documents that are improperly altered are to be further examined for possible fraudulent intent. If fraud does not appear to be intended, the document is to be returned to the submitter with an explanation of why it is returned. If fraudulent intent appears to exist, the document will be retained, safeguarded, and referred for appropriate investigation.

3. Since improperly altered documents cannot be accepted, any supporting document found to have incorrect/missing data must be returned to the appropriate office where the missing data can be added and resubmitted. If the supporting documents are originally received in the Field Site with the required information either handwritten or typed, accept the document as proper. It is immaterial whether the majority of the document is typed or handwritten so long as the information is present and no information has been obliterated.

4. Alteration of an invoice is not normally allowed to be performed by the paying office EXCEPT for medical supply/stock fund invoices received citing a contract number starting with SPO, VA, or DLA. These invoices can be changed to the applicable base medical SRAN (FMXXXX) contract number.

5. Facsimile documents are acceptable; however, care must be taken to ensure that the fax or copy process is not used to obscure improper alterations. Scanned documents can be accepted in lieu of an original receiving report provided the scanned document meets all the required elements of a proper receiving report. Changes to electronically submitted documents are accomplished via cancellation of the original submission and submission of the revised document. Hard copy documents retained at the source must contain information identical to what was electronically submitted.

D. DATE STAMPING DOCUMENTS.

1. Management of DFAS paying offices must ensure that all invoices and receiving reports are properly annotated with the date of receipt in the paying office at the time of receipt.

2. Date stamping of supporting documents received in the paying office may be accomplished using mechanical or electronic means to enter the date on the document. Manual date stamping (i.e., handwritten or rubber stamp) is NOT authorized at DFAS paying offices. FAX servers that assign a control number and maintain a history record and Electronic Document Management (EDM) are approved methods for date stamping documents. Stand-alone FAX machines have not been approved as a method of date stamping. Supporting documents received on stand-alone FAXES must be date stamped by the receiving activity.

3. If the contracting documents specify an invoice be mailed to an office other than the paying office, the date stamp may be accomplished manually or by using mechanical means. Regardless of the method used, the date stamp should clearly identify the designated billing office receiving the document.

E. SUPPORTING DOCUMENTS.

1. OBLIGATION DOCUMENTS. Obligation documents may be classified as contractual or non-contractual. The classification determines the supporting document requirements. Supporting documents for contractual payments are governed by the Federal Acquisition Regulation (FAR) and PPA. Supporting documents for non-contractual payments are not governed by the FAR and PPA.

a. Contractual Obligation Documents.

(1). Contractual documents are valid contracts/ purchase orders/delivery orders written in accordance with the FAR/Defense Federal Acquisition Regulation (DFAR).

(2). With the implementation of EDA, hard copy contracts are no longer distributed. Hard copy contracting documents are no longer required unless they are unavailable through EDA.

(3). EDA has also eliminated the ability to correct administrative errors via pen and ink changes. However, corrections of administrative errors can be made by annotating the contract comment screen in IAPS. Errors which may be corrected administratively are limited to:

(a). Corrections of typographical errors which do not change the terms and conditions of the contract or do not require contractor acceptance.

(b). Changes in accounting classification. If the paying and accountable offices are the same and the difference is below the appropriation level, annotate the contract comment screen. If the discrepancies are in the appropriation, a formal modification is required. If the paying and accountable offices are different, a formal modification is required.

b. Non-Contractual Obligation Documents. Non-contractual documents are dependent on the type of claim or entitlement. The documentation must show the basis for the claim or entitlement and must include approval by the appropriate authority.

2. INVOICES.

a. Proper Invoice for Contractual Payments

(1). To be considered a proper invoice, the bill or written request for payment must be received by the office designated in the contract to receive the invoice. The invoice must include all information required by the terms of the contractual document. A statement containing all the requirements of an invoice may be considered a proper invoice. It is not necessary for an invoice to be totally free of defects

in order to be proper and to create a valid demand upon the government.

(2). A proper invoice must contain the following:

(a). Name and address of the contractor.

(b). Invoice number, account number, and/or any other identifying number agreed to by contract.

(c). Invoice date (date the contractor places on the invoice). If missing, use the date received in the designated billing office. If the designated billing office fails to date stamp the invoice, use the date of acceptance of goods or services as provided by the designated billing office. If the acceptance date is more than seven days after the receipt of goods and services date, use a constructed acceptance date as your invoice date. Ensure that a written explanation of the method used to determine the invoice date is annotated on/attached to the invoice. Do not return invoices to vendors because of a missing invoice date.

(d). Contract number or other authorization, including order number and contract line item number if applicable. Blanket Purchase Agreement (BPA) call contracts must contain a call number on the invoice. The contract number on the invoice must match the obligating document number. If it does not match, the invoice is classified as improper and must be returned to the vendor. An exception is authorized for medical supply/stock fund (see Altered Documents in paragraph C of this Section).

(e). Description, quantity, unit of measure, unit price and extended price of supplies delivered or services performed. For computation or extension errors, (see paragraph E.1.b. of this Section).

(f). Shipping and payment terms (for example, shipment number and date of shipment, prompt payment discount terms). Bill of lading number and weight of shipment will be shown for shipments on bills of lading.

(g). Name and address of contractor official to whom payment is to be sent (the name must be the same as in the contract or in a proper Notice of Assignment).

(h). Any other information or documentation required by the contract, such as evidence of shipment.

b. Common Invoice Errors and Action To Be Taken.

(1). No Invoice Number

(a). For contractual payments subject to the FAR, if the invoice isn't numbered, and has no account number or other agreed to identifying number, return the invoice as improper using transmittal letter in Attachments Section.

(b). For non-contractual miscellaneous payments, if the invoice isn't numbered, use the date of the invoice in a YYYYMMDD format unless specified otherwise in Section III M of this guide. For example, April 28, 1999 will be entered as 19990428. Use alpha suffixes (A, B, etc.) ONLY if you receive different unnumbered invoices from the same vendor for the same contract with the same date. Invoices received from the same vendor citing duplicate dates and total amounts should be validated and, if necessary, returned to the vendor as a possible duplicate billing.

(c). If an account number is present, use the requirements for non-contractual invoice numbering in (b) above to enter an invoice number and enter the account number in the VENDOR-ACCT-NBR field on the Data Entry Invoice Maintenance screen. If the invoice isn't dated, use the date the invoice was received in the office identified in the contract as the designated billing office. If the designated billing office did not date stamp the invoice, use the system add date.

(d). Ensure that a written explanation of the method used to determine the invoice number is annotated on/attached to the invoice.

(2). Computation or Extension Errors. Increase the payment for computation or extension errors of \$100.00 or 10% of the invoice amount, whichever is less per invoice, without contacting the vendor. If the error exceeds \$100.00 or 10% of the invoice amount, obtain a corrected invoice. Corrections involving decreases may be made in any amount (57 Comp Gen. 298 (1978)). If the invoice needs to be returned, use the standard format for returning improper invoices in the Attachments Section.

(3). Lower Unit Price. If an invoice was submitted for less than the contract unit price, pay the amount on the invoice. The vendor must submit a new invoice to receive the

difference. Coordinate with the funds holder and make an upward adjustment to the obligation amount, not to exceed the original contractual amount.

(4). Underbilling on Quantity. If a vendor bills for less than the quantity received and the contract prohibits partial payments, return the invoice as an improper invoice and request complete billing. Use the standard format for returning improper invoices in the Attachments Section. If partial payments are authorized, pay the amount billed without further action. The vendor must furnish another invoice for any additional amount due.

(5). Overbilling on Line Item. Invoices reflecting an overbill on a line item will not be adjusted. Enter into IAPS as the invoice is presented so that an overbilled amount is reflected on the remittance advice, except if the invoice has extension errors.

3. RECEIVING REPORTS. A receiving report is used to provide certification of receipt and acceptance of goods or services. To be considered a proper receiving report for contractual payments it must contain the following information:

a. Contract number/purchase order number. Must match the contractual document or the obligating document.

b. Adequate description of supplies or services to ensure identification of receipt and acceptance of goods or services ordered. For services, the description must include the period the services were rendered.

c. Quantities of supplies or services received or performed

d. Receipt date. The receipt date is the date the goods or services were received or delivered. Utilities and recurring services are provided throughout the billing period, therefore, they are considered to be received on the last day of the billing period.

e. Acceptance date. The date supplies or services were accepted. The acceptance date is the date the goods or services were inspected and determined to conform to the contract. The acceptance date can not be prior to the end of the service period or date of receipt of goods. This does not apply for authorized advance payments.

NOTE 1: Receipt and acceptance dates are separate events but may occur on the same date. A single date can be used if it certifies both receipt and acceptance. If it certifies only acceptance, receipt is presumed to have occurred on the same date. Do not return a receiving report for lack of a receipt date if it contains an acceptance date.

NOTE 2: Constructive acceptance. Constructive acceptance applies if the acceptance date is more than 7 calendar days after date of receipt, unless the contract provides a longer acceptance period. Enter the constructive acceptance date in IAPS as the acceptance date if constructive acceptance applies. Ensure that a written explanation of the method used to determine the acceptance date is annotated on/attached to the receiving report. Constructive acceptance does not apply if notification is received of contractor noncompliance with the terms of the contract.

NOTE 3: Utilities and services are provided throughout the billing period, therefore they are considered to be received on the last day of the billing period. Unless a specific acceptance period is provided in the contract, acceptance is considered to be the 7th day after receipt date or earlier if actual acceptance occurs before the constructive acceptance date.

f. Total dollar amount. Although not required by the FAR, dollar amount is required for partial receipts and to identify the appropriate accounting classification.

g. Signature or approved electronic equivalent of government official authorized to accept supplies or services.

h. Printed name, mailing address, and telephone number of designated government official accepting goods or services. Mailing address may be a commercial or organizational address. The state and zip code are required for organizational addresses. The telephone number may be a DSN or commercial number. An extension is not acceptable.

NOTE: The printed name, mailing address and telephone number will not appear on receiving reports received through Wide Area Workflow (WAWF) when they are printed. The information is imbedded within the automated program but does not appear in print.

i. The IAPS Request for Receiving Report does not meet the minimum requirements for a receiving report. If the IAPS

Request for Receiving Report is to be used as a receiving report, the following data must be added: An adequate description of the supplies or service accepted, the printed name, mailing address, and telephone number of the government official accepting the goods or service.

F. RETURNING IMPROPER SUPPORTING DOCUMENTS. If an invoice or receiving report is received in the Field Site and contains missing or incorrect data, return the documents to either the vendor or the base as appropriate. Logs will be maintained to identify the documents returned. The transmittal letters in the Attachment Section should be used to return improper documents. Document Management Branch is responsible for logging and returning improper documents.

1. PROCEDURES FOR RETURNING IMPROPER INVOICES

a. Invoices containing improper information or missing required information will be returned to the vendor via the most efficient method as required by the Prompt Payment Act. A log will be maintained to identify the following information on returned invoices: invoice number, vendor name, contract number, reason(s) for return (deficiency), date received in the designated billing office, and date returned.

b. Ensure all deficiencies are annotated before returning the document. If returning a document that has more than one deficiency, please make sure that each deficiency is included in the log and on the standard transmittal letter for returning improper invoices.

c. Make such notice of defect within 7 calendar days (3 business days for suppliers of meat and meat food products and 5 calendar days for suppliers of perishable agricultural commodities, dairy products, edible fats, or oils) after date of receipt of improper invoice.

NOTE 1: A discrepancy in quantity or unit price is not normally a reason to consider an invoice defective or improper.

NOTE 2: Non-receipt of property or delivery of goods or service is not a reason for returning an invoice to a vendor as improper, unless the receiving activity notifies the payment office of non-receipt.

2. PROCEDURES FOR RETURNING IMPROPER RECEIVING REPORTS

a. For any Air Force activities, receiving reports needing to be returned to the base must be returned to the base Financial Services Office (FSO). For other than Air Force, return to the appropriate activity.

b. A standard transmittal letter identifying the reason for return must accompany the returned document(s). Utilize the transmittal letter in the Attachments Section. The transmittal letter and supporting documents will be faxed to the proper base FSO for correction and resubmission. A log will be maintained identifying documents returned, contract number, reason(s) for return, and date returned.

c. When returning an incorrect receiving report to the base, utilize the IAPS "Contract Comments" screen to annotate why the document is being returned. Ensure all deficiencies are annotated before returning the document.

3. SPECIAL CASES COVERING CERTIFIED INVOICES. Treat a defective certified invoice in one of two ways: as either a defective invoice or a defective receipt (certification) situation. Defects in certified invoices should be detected by the organization receiving the invoice, prior to their certification process. They should be returned at that time. This does not always occur. If you receive a certified invoice for processing and there is a defect with the invoice portion, return to the vendor in accordance with normal invoice return procedures. If the certification portion of the certified invoice is defective, return to the base in accordance with procedures in 2b above. In either case, provide the reason(s) for the return, date received in the designated billing office, and date returned using the standard transmittal letters for improper invoice or improper receiving report/certified invoice letter in the Attachment Section.

G. POSTING INVOICES. The entry of accurate data into the IAPS will result in timely payments to our vendors. The first step is the receipt of the invoice and pulling the contract folder from the active file. Some housekeeping must be done before the invoice can be posted into IAPS.

1. Verify the contract number on the invoice is the same as the contract/purchase order.

2. The first line in block 9 of the contract must be the same as the name of the vendor on the invoice.

3. Compare the dollar amount of the invoice to the contract. Input line items as reflected on the invoice.

4. Recommend prioritizing your documents in order of precedence in the following manner:

- a. Any invoice over \$100,000.
- b. Utilities, to include telephone bills.
- c. Leases.
- d. Any invoice already drawing interest.
- e. Invoices that were returned from remit to or obligations sections.
- f. Invoices in your day 3 basket.
- g. PPA exempt 5 days.

5. Verify that the invoice number was not previously paid by entering "F5" option key from the Data Entry Submenu. This will take you to the Data Entry Contract Data Submenu. At this point, enter option "P" to show the linked invoices. This will identify any invoice number previously paid. Review similar invoice numbers to ensure payment has not already been made on a similar invoice number that may have been altered to make a payment.

6. The invoice is posted from the Data Entry Submenu by entering the contract number and invoice number. Do not add or subtract any characters and/or enter a space before the invoice number. The invoice number must be entered in IAPS exactly as it appears on the invoice (see notes below). The program will automatically take you to the Data Entry Invoice Maintenance screen. There, enter the invoice date, date the invoice was received, the percent of discount offered if applicable, the miscellaneous charges, tax if applicable, freight, vendor credits, and invoice total.

NOTE 1: When the invoice number is longer than the 13 position invoice number field, use the last 13 positions as they appear on the invoice as the invoice number, including all special characters (i.e., dashes, slashes, and spaces). Enter the entire invoice number as it appears on the invoice into the Vendor Account Number field.

NOTE 2: For TOPS invoices, input the invoice number in the invoice number field without any special characters (i.e., dashes). This will allow the invoice number to fit in the invoice number field. Also, enter the entire invoice number as it appears on the invoice (including dashes) into the Vendor Account Number Field on the Invoice Add screen.

NOTE 3: For EDM sites, do not enter the following special characters into the invoice number within IAPS:

" ' ; ~ ! @ # \$ % ^ & * | \ + = { } () < > ,

7. The discount will appear as a percentage on the contract or invoice and the discount is entered in IAPS as a decimal. Some common examples are as follows:

Invoice/contract:	.5%	enter in IAPS as .005
Invoice/contract:	1%	enter in IAPS as .01
Invoice/contract:	2%	enter in IAPS as .02
Invoice/contract:	1.5%	enter in IAPS as .015

8. The computer will display a statement "Is the REMIT to Correct" (yes/no). For EFT payments, use the EFT registration information provided in the CCR/CEFT. Vendors waived by law or otherwise exempt, use remittance address provided in CCR/CEFT. If not registered in CCR/CEFT, you will use the following options in this order:

a. The remit to address in the body of the contract/purchase order, or

b. The remit to address on the invoice, if remit to address not provided in contract/purchase order, or

c. If there is not a remit to address on the contract/purchase order or on the invoice, use the address in block 9 of the contract/purchase order.

H. PAY METHOD. Ensure that the correct pay method is used when loading the obligation or invoice in IAPS. The allowed pay method entries are C, D, E, P, and I.

C - This code identifies a cash payment.

D - This code identifies a check payment.

E - This code identifies an electronic funds transfer payment. With this code the Remit-To address selected must include complete EFT information such as Account Number, Routing Number, ADDM METH, and ACCT Type.

P - DO NOT USE FOR IAPS PAYMENTS. A future change to IAPS will allow for this payment method.

I - FOR FIELD SITE USE ONLY. This method is only to be used in rare instances where the vendor requires more data than is shown on the check stub. When this payment method is used, Centralized Disbursing System (CDS) prints the check at the Field Site location so the additional information can be mailed with the check.

I. ADDENDUM METHOD. For pay method "E", the addendum method (ADDM METH) field must be used. The allowable addendum methods are "I", "E", "X", and "P". ADDM METH for payments in foreign currency must be "E". The following ADDM METH may be utilized:

I - RESERVED FOR FUTURE USE. Represents EFT payments made to individuals who require basic check stub data (PPD) with no special distribution.

E - Represents EFT payments made to other payees who require basic check stub data (CCD+) with no special distribution.

X - Represents EFT payments made to payees who require the expanded CTX-820 EDI format with distribution to the financial institution only.

P - Represents EFT payments made to payees who require the expanded CTX-820 EDI format with distribution to the financial institution and the payee's designated value added network (VAN).

J. POSTING RECEIVING REPORTS. There are separate receipt processes for services and stock fund type contracts.

1. STOCK FUND RECEIPTS. Receipts for stock fund should only be used to add records that were not passed through the Supply or Medical interfaces. This would normally be because an interface file could not be recovered.

2. SERVICES RECEIPTS.

a. Verify the contract number on the receiving report is the same as the contract/purchase order.

b. Enter a pay period ONLY when loading multiple receiving reports for one contract. The pay period used for the receipt must match the pay period used for the invoice.

c. Input receipt for line items as reflected on the receiving report. It is possible to have more than one Document Summary Record (DSR) linked. Ensure that the receipt information being added is for the correct DSR.

K. EFT REJECTS, REPLACEMENT CHECKS, AND SUPPLEMENTAL

PAYMENTS. The first ten positions of the invoice number will be the original invoice number. If the original invoice number exceeds ten positions, truncate from the beginning of the invoice number. The last three positions of the invoice number will be "EFT" for EFT rejects, "REP" for replacement checks, and "SUP" for supplemental payments.

SECTION III MISCELLANEOUS PAYMENTS

A. GENERAL. This section provides guidance and standardizes input requirements into IAPS for both contractual (subject to FAR requirements) and non-contractual miscellaneous payments.

1. CONTRACT NUMBER. On miscellaneous obligation documents the structure for a contract number is as follows:

Positions 1-6:	Identifies Document Type, such as (OSMORD)
Positions 7-8:	Site ID
Position 9:	Miscellaneous obligation category code
Position 10:	Last digit of the fiscal year
Positions 11-13:	Identify the type of payment or document number.

a. This contract number structure is used ONLY when a contract number has not been assigned. If a contract number has been assigned, use the assigned contract number.

b. For those sites where the IAPS site ID is alpha, positions 7 and 8 of the contract number will be the fiscal year and position 10 and 11 will be the site ID.

2. VENDOR CODE. The vendor code is a standard 8-position field. The system will zero fill from the left. If a Field Site wants to ensure that the site id is in a certain position, they may determine where to zero fill.

B. REIMBURSEMENT OF PROFESSIONAL LIABILITY INSURANCE. Section 636 of the Treasury, Postal Service and General Government Appropriations Act for Fiscal Year 1997, Public Law 104-208, as amended by Section 642 of the Treasury and General Government Appropriations Act for Fiscal Year 2000, requires agencies to reimburse qualified employees up to one-half of the cost incurred for Professional Liability Insurance out of funds appropriated for salaries and expenses.

1. Employees eligible to receive reimbursement for Professional Liability Insurance are law enforcement officers as defined in Section 636(b) of the 1997 Act, and supervisors and management officials as defined by 5 U.S.C. Section 7103(a). DoD will reimburse covered employees up to one-half the cost of a covered premium, not to exceed \$150 per year. Non-

appropriated fund (NAF) employees and military personnel are not covered by the law.

2. Employees must submit a completed SF 1164, Claim for Reimbursement for Expenditures on Official Business, an invoice from the insurance carrier to verify the cost of the premium, the policy number, the name of the insurance company, and proof of payment to the Human Resource Office/Civilian Personnel Office (HRO/CPO). The HRO/CPO will approve the payment and forward the completed SF 1164 and supporting documentation to the supporting paying office.

C. EXPENSES OF BORDER CLEARANCE INSPECTIONS. When additional inspectors are required to supplement the regularly assigned inspection staff, the Air Force pays for their overtime, travel, and subsistence. If an Air Force plane lands at other than an Air Force base, the home station of the plane pays the charges. When an Air Force aircraft lands at an Air Force base, the base providing the clearance service bears the expense of the border clearance inspection. These instructions apply to the services of any border clearance agency (AFI 24-401-404).

D. MEDICAL SERVICES PROVIDED BY CIVILIAN SOURCES.

1. GENERAL. On October 1, 1999, payment responsibility for supplemental health care was transferred to the Managed Care Support (MCS) contractor for civilian health care received within the 50 United States and the District of Columbia. Supplemental health care refers to care received from civilian sources by active duty service members and other designated patients, subject to Military Treatment Facility (MTF) referral and non-MTF referred care under the Tricare Prime Remote Program.

2. FUNDING FOR SUPPLEMENTAL HEALTH CARE.

a. Funding for MTF referred care in Tricare Regions 1, 2, and 5, will be authorized by issuing an annual AF Form 616, Fund Cite Authorization, to the local MTF under a single RCCC/EEIC such as XX5861/572. The AF Form 616 should be issued for the entire fiscal year, but may be quarterly funded.

b. The MTF will issue an AF Form 676, Authorization for Supplemental Civilian Health Services and cite the applicable AF Form 616. Individually funded AF Form 676's should be avoided because of the possibility multiple bills may be received against the AF Form 676. The date of receipt of the bill by the

MCS contractor will be used to determine the fiscal year to be charged for the care provided.

c. Supplemental health care provided in other Tricare regions within the 50 United States and for all non-MTF referrals will be funded and reimbursed by the Tricare Management Activity, Denver Colorado.

3. PROVIDER REIMBURSEMENT FOR SUPPLEMENTAL HEALTH CARE CLAIMS.

a. Health care providers are reimbursed by submission of a claim to the MCS contractor. Reimbursement will be based on Tricare reimbursement methodology applicable to the services reflected on the claim.

b. Services authorized but not ordinarily covered by Tricare and/or services rendered by a provider who cannot be a Tricare provider shall be reimbursed at the amount billed.

4. MANAGED CARE SUPPORT CONTRACTOR (MCS) REIMBURSEMENT FOR SUPPLEMENTAL HEALTH CARE PAID.

a. The MCS contractor will initially pay the health care provider for health care provided in the 50 United States and the District of Columbia.

b. The MCS contractor will be reimbursed for amount paid by submitting monthly billings to the authorizing MTF for all care provided in Tricare Regions 1, 2, and 5.

(1). Region 1 includes the northern portion of Virginia, eastern portion of West Virginia, Rhode Island, Massachusetts, New Hampshire, Vermont, and Maine.

(2). Region 2 includes southern Virginia and all of North Carolina.

(3). Region 5 includes Illinois, Indiana, Kentucky, Michigan, Ohio, West Virginia (other than eastern portion in Region 1), Wisconsin, and the St. Louis area of Missouri (63000-63399).

(4) For care provided in all other regions, the MCS contract will submit their bill to the Central Tricare Management Activity in Denver Colorado.

5. MILITARY TREATMENT FACILITY PROCESSING OF MCS CONTRACTOR BILLS.

a. The MTF must annotate the MCS contractor's bill with the date of receipt in the MTF. Cognizant officials in the MTF will prepare a SF 1034, Public Voucher for Services Other Than Personal, and approve the payment for all care authorized. The MTF official will submit the approved SF 1034 with the MCS contractor's bill attached to the supporting paying office.

b. The AF Form 616 balance will be reduced by the amount of the approved payment.

c. To avoid any interest penalty payments, the approved SF 1034 and bill should be submitted to arrive at the paying office not later than 15 days following receipt of the bill in the MTF.

6. PAYING OFFICE PROCESSING OF MCS CONTRACTOR APPROVED PAYMENTS. The paying office will record an obligation for the approved payment amount and decommit the amount of the payment from the applicable AF Form 616 being charged.

E. SUPPLIES AND SERVICES ACQUIRED BY AF FORM 15, U.S. AIR FORCE INVOICE. Authorized personnel use AF Form 15, and AF Form 15A, Invoice Envelope, to obtain supplies and services in direct support of aircraft (other than aviation fuel), motor vehicles, and boats. For correct use of AF Form 15, see AFI 23-202. Aviation fuel is obtained using AF Form 315, United States Air Force AVFUELS Invoice, per AFI 23-202.

F. PAYMENTS OF CIVIL AIR PATROL (CAP) EXPENSES. CAP members and CAP wings may be reimbursed or paid for funds expended for aviation fuel, automotive fuel, lubricants, commercial communications, and taxes thereon. In accordance with CAPR 173-3(e), CAP members or units may be paid aircraft maintenance expenses per rates, schedules, and procedures established by CAP-USAF when used in the performance of Air Force authorized missions.

G. ORGANIZATIONAL CLOTHING ISSUES.

1. Commanders will not authorize, nor will the Financial Service Office certify the use of Operations and Maintenance (O&M) funds for purchase and later issue of Military Clothing Sales Store (MCSS) items, unless specifically approved as an exception by the Air Force Clothing and Textile Office (see AFMAN 23-110CD). Commanders may use O&M funds for the

alteration of organizational clothing items (not MCSS items) (see AFMAN 23-110CD). Unit funds may be used to sew rank insignia and accouterments onto enlisted personnel's woodland battle dress uniform (BDU) shirts at time of promotion or when new uniforms are purchased (See AFMAN 23-110CD).

2. To be reimbursed, members must sign their receipts and submit them to the unit commander. Members may submit an SF 1164 for unit approval. If no SF 1164 is submitted, the unit prepares an SF 1034, attaches the members' receipts and the unit commander, or designee (no lower than resource advisor) signs the SF 1034, completing the "approved for", "by" and "title" blocks. A blanket purchase agreement may also be used to procure these services.

H. CASH AWARDS TO MEMBERS.

1. Upon approval of an Idea Award, the authorizing official prepares, certifies, and submit the Payment of Idea memorandum to the FSO for initiation of award payment action.

2. The Payment of Idea Memorandum is used to support an SF 1034 and must contain the following:

a. Name, Social Security Account Number, and address of the individual to receive the payment.

b. The fund cite to be charged.

c. The amount to be paid.

d. The original signature and office of the official who has approved the payment to the individual.

e. Idea Number.

3. The federal tax withholding rate is 27.5 percent of the gross award.

I. DEMURRAGE AND OTHER MISCELLANEOUS CHARGES. Payment is made for straight demurrage charges and other miscellaneous charges such as icing, salting, switching, reweighing, and storage, accrued on shipments under prepaid bills of lading or where no bill of lading or actual transportation movement is involved. Payment may be made from local O&M funds citing EEIC 469 without obtaining a purchase order or other contractual instrument. The carrier's bill for performance of service, certified by the Transportation Officer or other authorized official of the

government, may be accepted instead of purchase order or other contractual instrument.

J. PREMIUM TRANSPORTATION FOR MEDICAL/DENTAL WORKING CAPITAL FUNDS. Premium transportation for the medical dental stock fund is paid from O&M funds. The vendor may be reimbursed for the added cost of premium transportation provided the Decentralized Blanket Purchase Agreement (DPBA) expressly authorizes the addition of premium transportation at a specific cost when supplies are needed on a priority basis.

K. NON-TEMPORARY STORAGE AND HANDLING IN/OUT CHARGES.

1. Cost of contract commercial storage of military members' or civilian employees' household goods on a nontemporary basis is charged to the appropriation current at the time service is rendered (DFAS-DE 7000.4-R).

2. Civilian accounts are funded each fiscal year. By September 1st of each year, the appropriate civilian personnel officer furnishes the Transportation Management Office with the current year fund citation to be charged.

3. For handling in/out service (movement of property to and from the warehouse platform), use the appropriation current at the time the services are performed. For military members, cite the applicable project or subproject in the Permanent Change of Station (PCS) orders authorizing the nontemporary storage. For civilian employees, cite the accounting classification provided by the civilian personnel officer.

4. For drayage-out and unpacking services, use the accounting classification cited in the PCS orders.

L. FIRST DESTINATION TRANSPORTATION (FDT). FDT is the transportation required to effect the delivery of materiel from the procurement source outside the DoD supply system to the first point at which the Air Force takes possession or ownership.

1. F.O.B. ORIGIN

a. FDT costs for purchases of equipment and systems are charged as follows:

Appropriation Which
Finances Purchase

Appropriation Which
Finances FDT

57 * 3010
57 * 3020
57 * 3080
57 * 3600
57 * 3400

57 * 3080
57 * 3080
57 * 3080
57 * 3600
57 * 3400

b. FDT costs for less than major end items are charged to the appropriation that financed the acquisition of the item.

c. FDT costs for government furnished equipment and government furnished materiel prior to installation in a major end item are charged to the appropriation financing the end item's acquisition.

2. F.O.B. DESTINATION. FDT transportation is an integral part of the delivered cost of the item. The delivered price of the item is charged to the appropriation financing the purchase.

M. MISCELLANEOUS NON-CONTRACTUAL PAYMENTS.

1. Miscellaneous non-contractual payments are not required to comply with the FAR requirements for a proper invoice and receiving report.

2. For miscellaneous, non-contractual payments, IAPS input requirements are as follows:

a. **LEGAL CLAIMS**

VENDOR CODE: Site ID + LEGAL

CONTRACT NUMBER: OSMORD + site ID + J + one digit fiscal year + LEGAL

EXAMPLE: OSMORD67J0LEGAL

INVOICE NUMBER: Claim # + the claimant's last name.

Example: 00-0276Smith. The claim number should be entered exactly as assigned by legal.

INVOICE DATE: Approving Authority Date.

R/R DATE: Approving Authority Date.

INVOICE RECEIVED DATE: Date invoice received in the Field Site.

AFO DATE: Date Invoice received in the Field Site.

PPA: 0 NET: 5

b. LEGAL CLAIMS SUPPLEMENTAL PAYMENTS:

CONTRACT NUMBER: Same as original claim
INVOICE NUMBER: Same as original claim but add "A"
between legal claim # and last name.
EXAMPLE: 00-0276ASmith.
INVOICE DATE: Approving Authority Date.
R/R DATE: Approving Authority Date.
INVOICE RECEIVED DATE: Date invoice received in the
Field Site.
AFO DATE: Date invoice received in the Field
Site.
PPA: O NET: 5

c. BILLETING (NON-CONTRACTUAL, ON BASE ONLY)

VENDOR CODE: Site ID + BILLET
CONTRACT NUMBER: OSMORD + site ID + 1 + one digit
fiscal year + BILLET
INVOICE NUMBER: Bill/invoice number.
INVOICE DATE: Date on bill/invoice.
R/R DATE: Date approved for payment.
INVOICE RECEIVED DATE: Date bill/invoice received in the
Field Site.
AFO DATE: Date bill/invoice received in the Field
Site.
PPA: E NET: 5

NOTE: Do not use the dates on a SF 1034 if the base
attaches one as a cover sheet.

d. IDEA AWARDS

VENDOR CODE: First 8 digits of SSAN
CONTRACT NUMBER: "IA" + Last four of payee's SSAN or log
Number assigned by the IDEA Office +
site ID + 9 + one digit fiscal year +
IDEA
INVOICE NUMBER: The number assigned to the IDEA Award
Memorandum.
INVOICE DATE: Date of IDEA Award Memorandum.
R/R DATE: Date of IDEA Award Memorandum.
INVOICE RECEIVED DATE: Date IDEA Award Memorandum is
received at Field Site.

AFO DATE: N/A
PPA. 0 NET: 5

NOTE: These payments should ONLY be processed on the automated manual screen in IAPS. The fund cite is provided on the Idea Award Memorandum.

e. **AF FORM 656**

VENDOR CODE: Site ID + AAFES
CONTRACT NUMBER: OSMORD + site ID + 0 + one digit fiscal year + AAFES
INVOICE NUMBER: Invoice number as shown on the bill received from AAFES.
INVOICE DATE: Date of the invoice as reflected on the bill received from AAFES.
R/R DATE: Date of the invoice as reflected on the bill received from AAFES.
INVOICE RECEIVED DATE: Date invoice received in the Field Site.
AFO DATE: Date invoice received in the Field Site.
PPA: E Days: 5

f. **AF FORM 659**

VENDOR CODE: SITE ID + AF659
CONTRACT NUMBER: OSMORD + site ID + 9 + one digit fiscal year + AF659
INVOICE NUMBER: Approval date (YYMMDD) + payee's last name.
INVOICE DATE: Date on the form.
R/R DATE: Date approved by the Base Commander or designated representative.
INVOICE RECEIVED DATE: Date invoice received in the Field Site.
AFO DATE: Date invoice received in the Field Site.
PPA: 0 Days: 5

g. **AF FORM 1227 (PAYMENT TO SCHOOL)**

VENDOR CODE: Site ID + School Name
CONTRACT NUMBER: AF1227 + site ID + B + one digit fiscal year + school name

INVOICE NUMBER: School's invoice number.
INVOICE DATE: Date on invoice.
R/R DATE: Date of approval by Education Office.
INVOICE RECEIVED DATE: Date invoice was stamp received
by the education office. If the
invoice isn't date stamped, the
invoice date will be used.
AFO DATE: Date received at Field Site.
PPA: 0 NET: 5

h. **AF FORM 1227 (STUDENT REIMBURSEMENT)**

VENDOR CODE: Site ID + TAREIM
CONTRACT NUMBER: AF1227 + site ID + 9 + one digit fiscal
year + TAREIM
INVOICE NUMBER: Approval Date (YYMMDD) + payee's last
name.
INVOICE DATE: Date of memorandum, letter, or SF 1034.
R/R DATE: Date of approval.
INVOICE RECEIVED DATE: Date memorandum, letter, or SF
1034 received at Field Site.
AFO DATE: Date received at Field Site.
PPA: 0 Net: 5

i. **DD FORM 448-2 (REIMBURSABLE MIPR)**

VENDOR CODE: Site ID + Payee Name
CONTRACT NUMBER: Document number of the form with
Position 9 "F"
INVOICE NUMBER: SF 1080 bill number.
INVOICE DATE: Date on SF 1080.
R/R DATE: Date certified on SF 1080.
INVOICE RECEIVED DATE: Date SF 1080 received at Field
Site.
AFO DATE: Date SF 1080 received at Field Site.
PPA: 0 NET: 5

j. **POSTAGE/STAMPS**

VENDOR CODE: Site ID + POSTAL
CONTRACT NUMBER: OSMORD + site ID + Z + one digit fiscal
year + POSTAL
INVOICE NUMBER: Date on SF 1034 authorizing payment.
INVOICE DATE: Date on SF 1034.
R/R DATE: Date on SF 1034 approved for payment.

INVOICE RECEIVED DATE: Date invoice received at Field Site.
AFO DATE: Date invoice received at Field Site.
PPA: 0 NET: 5

k. **BACKGROUND CHECK**

VENDOR CODE: Site ID + BACKGR
CONTRACT NUMBER: OSMORD + site ID + 4 + one digit fiscal year + BACKGR
INVOICE NUMBER: Date of request (YYMMDD) + last name.
INVOICE DATE: Date on SF 1034 or memorandum.
R/R DATE: Date approved.
INVOICE RECEIVED DATE: Date received at the Field Site.
AFO DATE: Date invoice received at Field Site.
PPA: E NET: 5

NOTE: For a second payment for the same employee, add "A" after the date.

l. **STATE PERMITS/LICENSES/MISCELLANEOUS FEES:**

VENDOR CODE: Site ID + PERMIT
CONTRACT NUMBER: OSMORD + site ID + 4 + one digit fiscal year + PERMIT
INVOICE NUMBER: Invoice, license, or permit number. If none, use the date of the state demand letter. If none, the date of the letter from the base, approving or authorizing the payment.
INVOICE DATE: Date on invoice, SF 1080 or letter.
R/R DATE: Date of approval.
INVOICE RECEIVED DATE: Date stamp as received on invoice or if letter used as invoice use Field Site receipt date.
AFO DATE: Date invoice received at Field Site.
PPA: E NET: 5

m. **CIVILIAN CLOTHING ALLOWANCES**

VENDOR CODE: Site ID + CVCLOT
CONTRACT NUMBER: OSMORD + site ID + 9 + one digit fiscal year + CVCLOT

INVOICE NUMBER: Date of request (YYMMDD) + payee's last name.
INVOICE DATE: Date on SF 1034 or letter.
R/R DATE: Date of approval.
INVOICE RECEIVED DATE: Date Field Site received SF 1034 or letter.
AFO DATE: Date received at Field Site.
PPA: O NET: 5

n. UTILITY BILLS (SUBJECT TO TARIFF)

VENDOR CODE: Site ID + Vendor Name OR Site ID + UTILIT
CONTRACT NUMBER: OSMORD + site ID + U + one digit fiscal year + MORD number or contract number provided by base with position 9 "U".
INVOICE NUMBER: Use invoice number if provided. If no invoice number, use last ten positions of the account number + three position month. If no invoice number or account number, use YYYYMMDD. For overseas locations follow the requirements of local agreements.
INVOICE DATE: Date on invoice. If date is missing, use the invoice received date in the designated billing office. If the designated billing office failed to date-stamp the invoice, invoice date will be the end of service period.
INVOICE RECEIVED DATE: Date designated billing office date stamped invoice. If no date stamp, use the invoice date as the invoice received date. If no date stamp or invoice date, use the end of service period.
R/R DATE: Date approved.
AFO DATE: Date received at Field Site.
PPA: E NET: 5

o. TELEPHONE BILLS (SUBJECT TO TARIFF)

VENDOR CODE: Site ID + PHONE or Site ID + Vendor Name
CONTRACT NUMBER: OSMORD + site ID + T + one digit fiscal year + PHONE or as assigned by base with position 9 "T"
INVOICE NUMBER: Use invoice number if provided. If no invoice number, use last ten positions of

the account number/phone number + three position month. For overseas locations follow the requirements of local agreements.

INVOICE DATE: Date on invoice. If date is missing, use the invoice received date in the designated billing office. If the designated billing office failed to date-stamp the invoice, the invoice date will be the end of service period.

INVOICE RECEIVED DATE: Date designated billing office date stamped invoice. If no date stamp, use the invoice date as the invoice received date. If no date stamp or invoice date, use the end of service period.

R/R DATE: Date approved.

AFO DATE: Date received at the Field Site.

PPA: E NET: 5

p. **TELEPHONE/CABLE RECONNECTION**

VENDOR CODE: Site ID + RECONN

CONTRACT NUMBER: OSMORD + site ID + 9 + one digit fiscal year + RECONN

INVOICE NUMBER: Date approved (YYMMDD) + payee's last name

INVOICE DATE: Date on SF 1034 or letter.

INVOICE RECEIVED DATE: Date received in the Field Site.

R/R DATE: Date approved.

AFO DATE: Date received at Field Site.

PPA: E NET: 5 for payments to telephone or cable companies.

PPA: O NET: 5 for payments to individuals.

q. **AF FORM 185 PROJECT ORDER**

VENDOR CODE: Site ID + AF185

CONTRACT NUMBER: OAF185 + site ID + F + one digit fiscal year + last 8 characters of the project order number

INVOICE NUMBER: SF 1080 bill number.

INVOICE DATE: Date on SF 1080.

INVOICE RECEIVED DATE: Date received in the Field Site.

R/R DATE: Date approved.

AFO DATE: Date received at Field Site.
PPA: 0 NET: 5

r. CAP

VENDOR CODE: Site ID + 2 position state abbreviation +
CAP
CONTRACT NUMBER: OSMORD + site ID + 5 + one digit fiscal
year + 2-position state abbreviation +
CAP
INVOICE NUMBER: Mission authorization number. If using
CAP Form 4, use invoice number. If
using a SF 1034, use voucher number.
INVOICE DATE: Date approved by certifying official.
INVOICE RECEIVED DATE: Date the invoice was received at
the Field Site.
R/R DATE: Date approved by government officials.
AFO DATE: Date received at Field Site.
PPA: E NET: 5

s. SF 1164

VENDOR CODE: Site ID + SF1164
CONTRACT NUMBER: OSMORD + site ID + 9 + one digit fiscal
year + SF1164
INVOICE NUMBER: Date approved (YYMMDD) + payee's last
name.
INVOICE DATE: Date signed by claimant.
INVOICE RECEIVED DATE: Date received at Field Site.
R/R DATE: Date approved.
AFO DATE: Date received at Field Site.
PPA: 0 NET: 5

t. IMPREST PAYMENT

VENDOR CODE: Site ID + IMPRES
CONTRACT NUMBER: OSMORD + site ID + 0 + one digit fiscal
year + IMPRES or number as assigned by
the base with position 9 "0"
INVOICE NUMBER: Date of request.
INVOICE DATE: Date of request.
INVOICE RECEIVED DATE: Date received at the Field Site.
R/R DATE: Date approved.
AFO DATE: Date received at Field Site.
PPA: 0 NET: 5

u. **EEO SETTLEMENTS**

VENDOR CODE: Site ID + EEO
CONTRACT NUMBER: OSMORD + site ID + J + one digit fiscal
year + EEO or number as assigned by
base with position 9 "J"
INVOICE NUMBER: Court Docket Number.
INVOICE DATE: Date of request.
INVOICE RECEIVED DATE: Date received in the Field
Site.
R/R DATE: Date approved.
AFO DATE: Date received at Field Site.
PPA: O NET: 5

v. **INTERGOVERNMENTAL PERSONNEL AGREEMENTS (IPA)**

VENDOR CODE: Site ID + IPA + Number or School Name
CONTRACT NUMBER: OSMORD + site ID + 4 + one digit fiscal
year + IPA + number or school name or
number as assigned by base with
position 9 "4"
INVOICE NUMBER: Invoice number.
INVOICE DATE: Date of request.
INVOICE RECEIVED DATE: Date received in the designated
billing office.
R/R DATE: Date of approval.
AFO DATE: Date received in the Field Site.
PPA: E NET: 5

w. **GRANTS**

VENDOR CODE: Site ID + GRANTS
CONTRACT NUMBER: OSMORD + site ID + 7 + one digit fiscal
year + GRANTS or number as assigned by
base
INVOICE NUMBER: The number in Block 5 of the SF 270.
INVOICE DATE: Date of request.
INVOICE RECEIVED DATE: Date received in the designated
billing office.
R/R DATE: Date of approval.
AFO DATE: Date received in the Field Site.
PPA: E NET: 5

N. MISCELLANEOUS CONTRACTUAL PAYMENT

1. Miscellaneous contractual payments are required to comply with the FAR requirements for a proper invoice and receiving report.

2. Miscellaneous contractual payments IAPS input requirements are as follows:

a. **INDIVIDUAL MEDICAL SERVICES**

VENDOR CODE: Site ID + last 6 positions of the contract number

CONTRACT NUMBER: First 6 positions of the contract number provided by MTF + site ID + H + one digit fiscal year + sequential number provided by MTF

INVOICE NUMBER: Invoice number.

INVOICE DATE: Date on invoice.

R/R DATE: Date MTF approves.

INVOICE RECEIVED DATE: Date MTF date stamps.

AFO DATE: Date received at Field Site.

PPA: C NET: 30

PPA: E NET: 5 If paying VA

b. **DD FORM 1556**

VENDOR CODE: Site ID + School Name

CONTRACT NUMBER: DD1556 + site ID + B + one digit fiscal year + school name or the contract number if provided by the base

INVOICE NUMBER: School invoice number.

INVOICE DATE: Date on invoice.

R/R DATE: Date training was completed.

INVOICE RECEIVED DATE: When block 37 of the DD Form 1556 states the Field Site, the invoice received date is the date stamp of the Field Site. When block 37 of the DD Form 1556 states the base, the invoice received date is the date stamp of the base. A date stamp must be used. If the invoice received date is missing, the invoice date will be used as the invoice received date.

AFO DATE: Date received at Field Site.
PPA: C NET: 30

NOTE 1: Advance Payments: Request section G on the DD 1556 be completed. Use the date the training was approved (block 33 of the DD 1556) as the invoice date, invoice date received and date of delivery. If no invoice attached use date in block 33 as your invoice number.

NOTE 2: If the DD 1556 is used for supplies and books, use the normal requirements for contractual receiving reports.

c. **SF 44**

VENDOR CODE: Site ID + Vendor Name
CONTRACT NUMBER: Order number on the form
INVOICE NUMBER: The order number on the SF 44.
INVOICE DATE: The invoice date will be the date the vendor (seller) signs and dates the SF44.
R/R DATE: Date the purchaser signed received by.
INVOICE RECEIVED DATE: Date received in the designated billing office.
AFO DATE: Date received at Field Site.
PPA: C NET: 30

Note: Do not pay off of the vendor's invoice. The SF 44 must be attached to vendor's invoice.

d. **AF FORM 15 OR AF FORM 315 FOR OVERSEAS LOCATIONS**

VENDOR CODE: Site ID + Vendor Name
CONTRACT NUMBER: Use the number assigned by the base
INVOICE NUMBER: The control number printed on the form.
INVOICE DATE: Date on top of AF Form 15 or AF Form 315 (Block 1).
R/R DATE: Date of the validating official's certification.
INVOICE RECEIVED DATE: Date AF Form 15 or AF Form 315 received in the designated billing office. If not date stamped in the designated billing office, use the AF Form 15 or AF Form 315 date.

AFO DATE: Date AF Form 15 or AF Form 315 received in the Field Site.

PPA: E NET: 5

PPA: C NET: 30 If not paid within 30 days from date of receiving report date.

e. **REAL ESTATE LEASE PAYMENTS**

For overseas locations follow the requirements of the local agreements.

VENDOR CODE: Site ID + Lease Number

CONTRACT NUMBER: Lease Number with position 9 "L"

INVOICE NUMBER: Three position month plus YYYY.

INVOICE DATE: Use the earlier of the authorization letter date or the due date stipulated in the lease.

INVOICE RECEIVED DATE: Use the earlier of the authorization letter date or the due date stipulated in the lease.

R/R DATE: Use the earlier of the authorization letter date or the due date stipulated in the lease.

AFO DATE: Date authorization letter received at Field Site.

PPA: C NET: Terms as stated in lease

f. **SMALL PACKAGE DELIVERY (FedEx, UPS, RPS, DHL)**

VENDOR CODE: Site ID + Vendor Name or Cage Code + BCO ID (= Site ID)

CONTRACT NUMBER: OSMORD + site ID + X + one digit fiscal year + vendor name

INVOICE NUMBER: Invoice number, exactly as the number appears.

INVOICE DATE: Date on invoice.

INVOICE RECEIVED DATE: Date designated billing office date stamps. If designated billing office doesn't date stamp, use invoice date.

R/R DATE: Date approved, but not more than seven days after the last day of the billing period.

AFO DATE: Date received at Field Site.

PPA: C NET: 30

g. AVCARD (AVIATION FUEL)

VENDOR CODE: Cage Code + BCO ID (= Site ID)

CONTRACT NUMBER: OSMORD + site ID + 0 + one digit fiscal year + AVCARD or as assigned by the base with position 9 "0"

INVOICE NUMBER: Invoice number.

INVOICE DATE: Date on invoice.

INVOICE RECEIVED DATE: Date original invoice received in the Field Site.

R/R DATE: Date on invoice.

AFO DATE: Date received at Field Site.

PPA: C NET: 30

h. VOYAGER (GROUND FUEL)

VENDOR CODE: Site ID + VOYAGE

CONTRACT NUMBER: Base assigned number with position 9 "0"

INVOICE NUMBER: Invoice number.

INVOICE DATE: Date on invoice.

INVOICE RECEIVED DATE: Date received in the designated billing office. If the designated billing office does not date stamp, use the invoice date.

R/R DATE: Last day of the billing period.

AFO DATE: Date received at Field Site.

PPA: C NET: 30

i. COMMANDER'S CONTINGENCY/ REPRESENTATION FUND PAYMENTS

VENDOR CODE: Site ID + CONTIN

CONTRACT NUMBER: OSMORD + site ID + 0 + one digit fiscal year + CONTIN

INVOICE NUMBER: Invoice number for commercial/contractual vendors; for non-contractual use the date on the invoice or payment authorization letter.

INVOICE DATE: Date on invoice or letter.

INVOICE RECEIVED DATE: Date received in the designated billing office.

R/R DATE: Date approved.

AFO DATE: Date received at Field Site.
PPA: E NET: 5 If paying NAF
PPA: C NET: 30 If paying commercial vendors

j. **BRAC PAYMENTS (BASE REALIGNMENT AND CLOSURE)**

VENDOR CODE: Site ID + Name of Closing Base
CONTRACT NUMBER: OSMORD + site ID + 0 + one digit fiscal
year + name of closing base or number
assigned by the base with position 9
"0"
INVOICE NUMBER: Invoice number or authorization number.
INVOICE DATE: Date on authorization/letter.
INVOICE RECEIVED DATE: Date received in the Field
Organization.
R/R DATE: Date approved.
AFO DATE: Date received at Field Site.
PPA: C NET: 30 if paying commercial vendor
PPA: O NET: 5 if paying another government agency

k. **GOVERNMENT CARD SERVICE (CORPORATE CARD)**

VENDOR CODE: Cage Code + BCO ID (= Site ID)
CONTRACT NUMBER: OSMORD + site ID + 0 + one digit fiscal
year + BOFA or as assigned by base with
position 9 "0"
INVOICE NUMBER: Last ten of the account number + three
position month.
INVOICE DATE: Date on invoice.
INVOICE RECEIVED DATE: Date received in the designated
billing office. If not date
stamped by designated billing
office, use the invoice date.
R/R DATE: Last date of the billing cycle.
AFO DATE: Date received at Field Site.
PPA: B NET: 30

l. **ROTC EDUCATION PAYMENTS**

VENDOR CODE: Site ID + AFROTC
CONTRACT NUMBER: OSMORD + site ID + B + one digit fiscal
year + school name or the contract
number if provided by the base
INVOICE NUMBER: The payee's account number listed on the

SF 1034.

INVOICE DATE: Date on invoice.

INVOICE RECEIVED DATE: The date the invoice was received by HQ AFOATS. If the invoice is not date stamped by HQ AFOATS, the invoice date will be used as the invoice received date.

R/R DATE: The end of the course/term.

AFO DATE: Date received at Field Site.

PPA: C NET: 30

NOTE: This process is only for payments where the end of the course/term has passed.

m. ROTC ADVANCE EDUCATION PAYMENTS

VENDOR CODE: Site ID + AFROTC

CONTRACT NUMBER: OSMORD + site ID + B + one digit fiscal year + school name or the contract number if provided by the base

INVOICE NUMBER: The payee's account number listed on the SF 1034.

INVOICE DATE: Date on invoice.

INVOICE RECEIVED DATE: The date the invoice was received by HQ AFOATS. If the invoice is not date stamped by HQ AFOATS, the invoice date will be used as the invoice received date.

R/R DATE: Date of approval.

AFO DATE: Date received at Field Site.

PPA: E NET: 5

NOTE: This process is only for payments that are being paid before the end of the term (Advance Payments).

n. PURCHASE CARD/C.A.R.E. (NON-EDI)

VENDOR CODE: 01E5G900 (BCO ID = 00)

CONTRACT NUMBER: 16-digit Master Account Number + two digit fiscal year + two-digit cycle number (same as fiscal month. If this is Oct end-of-fiscal-year billing cycle,, use "13")

INVOICE NUMBER: Position 10-16 of Master Account Number + six digit invoice date (YYMMDD)

INVOICE DATE: Day following cycle date/statement closing date.

INVOICE RECEIVED DATE: The day following the cycle/ statement

closing date.

R/R Date: Cycle date/statement closing date.

AFO Date: Date received in the Field Site.

PPA: B NET: 5

NOTE: This method structures non-EDI contracts to look like an EDI-generated contract, but will not include any EDI related data on the contract or invoice records.

o. COMMERCIAL TRAVEL OFFICE (CTO)

VENDOR CODE: Cage Code + BCO ID (= Site ID)

CONTRACT NUMBER: FCBABA + site ID + 0 + one digit fiscal
year + month and year of statement OR
OSMORD + site ID + 0 + one digit fiscal
year + BOFA

INVOICE NUMBER: Last ten of the account number + three
position month or invoice number if
provided.

INVOICE DATE: Billing statement date.

INVOICE RECEIVED DATE: Date the designated billing
office received.

R/R DATE: Cycle date/statement closing date.

AFO DATE: Date received in the Field Site.

PPA: B NET: 5

p. POWERTRACK

VENDOR CODE: Cage Code + BCO ID (= Site ID)

CONTRACT NUMBER: PWRTRK + site ID + 6 + one digit fiscal
year + month and year of statement

INVOICE NUMBER Last five digits of the account number +
mmddy (invoice cycle date)

INVOICE DATE: Billing statement date.

INVOICE RECEIVED DATE: Date the designated billing
office received.

R/R DATE: Cycle date/statement closing date.

AFO DATE: Date received in the Field Site.

PPA: C NET: 15

q. OTHER MISCELLANEOUS PAYMENTS

For one-time payments not covered under any type of payment
Identified above

VENDOR CODE: Site ID + MISC

CONTRACT NUMBER: OSMORD + site ID + 0 + one digit fiscal
year + MISC
INVOICE NUMBER: Invoice number on the bill, if any, or
Date of letter authorizing payment; if
none, date SF 1034 prepared.
INVOICE DATE: Date on invoice, letter or SF 1034.
INVOICE RECEIVED DATE: Date received in the designated
billing office.
R/R DATE: Date approved.
AFO DATE: Date received at Field Site.
PPA and NET depends on the payee

SECTION IV PROMPT PAYMENT ACT (PPA)

A. GENERAL

1. The Prompt Payment Act (PPA), 5 C.F.R. 1315, requires federal agencies to make payments in a timely manner. The act has three parts: Prompt Pay, Cash Management, and Interest Penalties.

2. The Act applies to the acquisition of property or services, including contracts for the rental of real or personal property, from a business concern. A business concern means any person or organization engaged in a profession, trade, or business, and nonprofit entities (including state and local governments but excluding federal entities) operating as contractors.

3. Contracts with foreign governments or foreign corporations which are owned by foreign governments (bilateral agreements and memorandum of understanding) are excluded from provisions of the PPA.

B. VENDOR PREPAID TRANSPORTATION.

1. Freight charges on the invoice must be authorized in the contract either as a line item or a separate authorization. If freight is billed and authorized, pay the freight charges. Payments for vendor prepaid transportation are subject to the PPA.

2. Freight charges which exceed \$100 and F.O.B. terms other than destination, the vendor's invoice must be accompanied by proof of pre-paid freight charges (prepaid freight bills comprise the most common proof). If a copy of the prepaid freight bill (or other acceptable documentation attesting to the payment) does not accompany the invoice, pay the face amount of the invoice less freight. Do NOT return the invoice. The responsibility for furnishing the freight verification rests with the vendor. Make payment on the freight portion as soon as the vendor provides the necessary documentation.

C. LOST DISCOUNTS REASON CODES. Pay invoices in the gross amount if not paid within the discount period. The IAPS automatically determines the reason code for lost discounts.

1. "R" - Late Receipt of Receiving Report. Used when a cost-effective discount is lost because the receiving report was received too late to pay within the discount period.

2. "I" - Late Receipt of Invoice. Used when an invoice offering a discount is received too late to pay within the discount period. Also used if an invoice offering a discount is received within the discount period, but the number of days remaining in the discount period does not allow adequate time to administratively process the voucher.

3. "N" - Not Cost Effective. Used when an invoice offering a discount is received within the discount period, but the discount is computed to be not cost effective based on the percent offered and the number of days remaining in the discount period.

4. "P" - Accounting and Finance Office Delay. Used when the invoice was received in time to take advantage of the discount but the accounting and finance office delayed processing the invoice.

5 "O" - Other. Used when reason codes "I", "R", "N", or "P" are not applicable.

D. APPROPRIATIONS CHARGEABLE FOR INTEREST. If a proper invoice is paid after the due date and interest is not specifically excluded, pay interest penalties.

1. NON-FOREIGN MILITARY SALES. Normally, interest penalty payments and additional interest penalty payments will be financed by the operating funds supporting the host base operations without regard to who caused the late payment to be made or the fund cite on the voucher.

a. For Field Sites and the payment offices under USAFE and PACAF, charge interest penalty payments and additional interest penalty payments to the operating funds of the site base being supported by the particular contract/purchase order being paid.

b. For payments citing other service/base funds, charge the host base operating funds of the issuing contracting office without regard to who caused the late payment. Exceptions are Dobbins AFB which will charge interest penalties to 57*3740 and the Air National Guard (ANG) for which interest penalties should be charged to the funds supporting the ANG payment office.

c. A case-by-case exception to the above procedures may be approved to charge interest to an Air Force tenant or separately funded organization's O&M funds (for example, base hospital), or an Air Force activity funded by the Defense Business Operations Fund. The agreement to charge the organization's O&M funds can only be made where evidence clearly exists that the organization is directly responsible for the incurrence of the interest penalty. In no instance will the organization's O&M funds be charged for the sole purpose of conserving host O&M funds. The agreement to charge the organization O&M funds must be in writing and approved by the host comptroller and the commander of the organization to be charged. Both parties must agree to the charge before the organization's O&M funds are charged.

d. Where contracts or agreements exist requiring that the disbursing station be reimbursed for expenses incurred in providing assistance to the funded station or agency, late payment interest (unless specifically excluded) will be considered an ordinary expense subject to reimbursement (see Comp Gen. B-219474, August 18, 1986). In these instances, the interest payments will be initially charged to the reimbursable budget authority of the O&M appropriation of the paying station and reimbursed by the funded station or agency.

2. FOREIGN MILITARY SALES (FMS). All Prompt Payment Act interest for FMS will be charged to 97-11X8242.0002 4F 8467 NP0*39 00* 843055. The first * should be replaced with the fiscal year (i.e., NP0239). The second * should be replaced with the reason code. Manual procedures must be used to track interest costs and the reason codes for the interest for PPA reporting.

E. INTEREST PENALTY REASON CODES.

1. Interest and additional interest penalties are charged to the 682XX EEIC series. The fourth position of the EEIC identifies the reason interest penalty payment was due. The fifth position of the EEIC identifies the appropriation or fund on the contract or voucher being paid. If more than one appropriation or fund is affected, record interest to the code for the appropriation having the largest dollar amount on the contract. For interest payments made in foreign currency to foreign banks, use EEIC 682X9.

2. The following EEICs will be used for identifying the fourth position interest reason codes:

- a. 6820*, All Other Reasons.
- b. 6821*, Contract Not Available - Purchase Order/Contracts, including amendments, were not available in the paying office.
- c. 6822*, Receiving Document - Receiving documentation delay by receiving activity.
- d. 6823*, Certification Delay - Delayed to obtain the required certification of invoice.
- e. 6824*, Paying Office Delay.
- f. 6825*, Military Exercise.
- g. 6826*, Discount Taken in Error.
- h. 6827*, Failed to Notify Vendor of Defective Invoice - Failure to return a defective invoice to the vendor in statutory time limits, or an invoice incorrectly returned for lack of receiving document, accounting or prevalidation problems.
- i. 6828*, Automated Data Processing System (ADP) Delay - Any delay caused by ADP failure, including system conversion.
- j. 6829*, Postal Service Delays - Delay caused by postal service delivery of documents, as substantiated by postmarks and dated receipt.
- k. 682R*, Accounting Problems - Included but not limited to obligation not recorded, closed M accounts, blocked appropriations, faulty line of accounting data, and unliquidated obligations.
- l. 682S*, Accounting Problems/Pre-Validation - Delay caused by failure to pre-validate an obligation in a timely manner. Includes, but not limited to, obligations not recorded, closed accounts, blocked appropriations (stop pay), faulty line of accounting data, and unliquidated obligations (except for canceled funds).
- m. 682T*, Additional Penalty Interest - Additional interest was paid to the vendor when there was a failure to pay a correctly owed underlying interest.

n. 682U*, Foreign Military Sales (FMS) Funding Delay - Delay caused by problems with FMS funding or trust accounts.

o. 682V*, Closed Accounts (Canceled Funds) - Delay caused by fund manager's failure to provide current year funds to pay closed accounts obligations.

p. 682W*, Debt Collection Offset Delay - Delay caused by debt collection or offset action required by the Debt Collection Improvement Act of 1996.

q. 682X*, Consolidation - Delay caused by Field Site consolidation, including only payment missed because of documents or information delayed or lost in transfer. (The fourth position is an alpha "X".)

F. PROMPT PAYMENT ACT REPORT

1. REQUIREMENT. This report is required to provide Prompt Payment Act data for the Department of the Air Force.

2. PERIOD OF REPORT. Fiscal Quarter.

3. DUE DATE. Reports are due to DFAS-DE/ADRG I not later than COB on the 14th workday of the month following the end of the reporting period.

4. PREPARATION:

a. Report early payments, interest paid, and lost discounts.

b. All Prompt Payment Act interest paid must be reported. Payments requiring manual interest computations, such as FMS interest, are to be included in the report.

c. Obtain required information from the automated system, manual logs, or from the vouchers.

d. Reasons for early payment should be short, concise, bullet-type statements.

e. Reasons for lost discounts should be clear and concise.

f. Footnote any unusual entries (i.e., changes from prior quarters or large interest payments).

5. FORMAT.

a. Disbursements Subject to PPA:

- (1). Dollar Value (Notes 1 & 3)
- (2). Number (Note 1)

b. Disbursements Not Subject to PPA:

- (1). Dollar Value (Notes 2 & 3)
- (2). Number (Note 2)

c. Total Disbursements (a + b)

- (1). Dollar Value (Note 4)
- (2). Number (Note 4)

d. Reason for Early Payment

- (1). Dollar Value (Note 3 & 5)
- (2). Number (Note 5)

e. Reason Invoices Paid Late

- (1). Dollar Value (Note 7)
- (2). Number (Note 6)

f. Reason for Interest Payments (Note 8)

- (1). Dollar Value of Interest Paid (Note 10)
- (2). Number (Note 9)

g. Interest Penalties Due but Not Paid (Note 11)

- (1). Total
 - (a). Dollar Value
 - (b). Number
- (2). Because Amount Less Than \$1
 - (a). Dollar Value
 - (b). Number
- (3). For Other Reasons
 - (a). Dollar Value
 - (b). Number

h. Cash Discounts (Note 12)

(1). Total Discounts Offered

- (a). Dollar Value
- (b). Number

(2). Discounts Taken

- (a). Dollar Value
- (b). Number

(3). Reason Discounts Lost

- (a). Dollar Value
- (b). Number

i. Additional Interest Penalties

- (1). Dollar Value
- (2). Number

j. Name and Telephone Number of Point of Contact.

NOTES:

1. Do not include contract financing payments (with the exception of interim cost reimbursement contracts for services), any SF 1080 payments, or other payments not subject to the PPA. Do not include interest or additional interest penalties paid.

2. Include all contract financing payments (with the exception of interim cost reimbursement contracts for services), other payments made to vendors not subject to PPA, such as utility payments covered under tariffs and advance payments. Do not include SF 1080 payments or noncontractual payments to individuals, such as suggestion awards and legal claims.

3. Round amounts to the nearest dollar.

4. The figure for total vendor payments is the total of all payments subject to and not subject to the Prompt Payment Act.

5. Payments made more than 7 days before the due date. Do not include contract financing payments, SF 1080 payments, and advance payments.

6. Late payments are defined as those vendor payments, subject to PPA, made after the due date. Include payments made late but not requiring interest penalty because interest is less than \$1.

7. Dollar value of late payments excluding the amount of interest penalty or additional interest penalty paid.

8. Code from fourth position of Element of Expense/ Investment Code (EEIC) 682XX series.

9. The number of interest penalties can be less than the number of late payments if a payment is made late but does not require interest penalty because:

- (a) Interest accrued is less than \$1; or
- (b) The vendor waived the interest payment.

10. Round amounts to the nearest dollar. Do not include additional penalties paid.

11. Include in the total, any penalties which were due but not paid because they were under \$1 and any that were not paid for other reasons. Provide each category separately. Adequately explain any reason other than interest less than \$1.

12. Report reasons for lost discounts by reason code identified in Section IV, paragraph C.

SECTION V CERTIFICATION

A. GENERAL.

1. Certifying officials are responsible for ensuring all payments are valid and comply with applicable laws and regulations. Certifying officials are not allowed to make changes to vouchers or supporting documents. If changes are required they must be made by the party responsible for providing the information. Certifiers must verify all voucher information against the supporting documents.

2. Although quality control measures should be exercised during each phase of the payment process, all individuals must exercise "common sense". Should typographical errors occur during the payment and certification processes, a degree of flexibility must be exercised. Generally, typographical errors in data input can be excused as long as the errors do not affect the entitlement determination and all dates match the supporting documents. Decisions as to validity or non-validity of a payment should be made on a case-by-case basis.

B. VOUCHER REVIEW CRITERIA.

1. CONTRACT DOCUMENTATION. With the implementation of Electronic Document Access (EDA), hard copy contracts are no longer distributed. If the contract folder is stamped EDA, the contract folder will not contain a hard copy document and information must be validated in EDA.

a. Ensure the contract number on the contract matches the contract number listed on the invoice, receiving report, and the voucher.

b. Any changes made to a contract must be confirmed with a modification to the original contract. Ensure that a copy of the modification order is on file or available in EDA.

c. Ensure the contract contains EFT clauses or a waiver.

d. Check the payment terms against the contract. Ensure that discount rates listed in the contract or on the invoice have been properly input and appear on the voucher. If the discount rate in the contract differs from the rate listed

on the invoice, IAPS will compare and pay the rate most favorable to the government.

e. Verify that the accounting classification on the voucher matches the obligating document. Check the Accountable Disbursing Station Number (ADSN) of the appropriation to verify if the payment is "for self" or "for others." If the payment includes "for others" appropriations, a copy is required to be forwarded to Accounting for proper distribution. Also, "for others" payments need to include a copy of the pre-validation authorization, where required.

2. INVOICE DOCUMENTATION.

a. See Section II, Supporting Documents, for invoice number requirements.

b. See Section II, Supporting Documents, for invoice date requirements.

c. See Section II, Supporting Documents, for invoice received date requirements.

d. Ensure that the amount billed by the contractor, if correct, matches the amount on the voucher, not including interest. If other items appear on the voucher, such as freight, taxes, billed-not-received, vendor price reduction, overbill, or debt, determine if the charge or code is legitimate and not an input error.

e. If interest has been added to the payment by IAPS, verify that the invoice date and invoice date received have been correctly input. If the payment is being made more than 30 days after the date of delivery/ acceptance or receipt of invoice (whichever is later), and no interest appears on the voucher, ensure that the payment is exempt from the PPA or that the interest due is less than \$1.00. The Certifier can verify amounts under \$1.00 by viewing Option P, LINKED INVOICES & DOV'S VIEW from the DATA ENTRY CONTRACT DATA SUBMENU and the actual line number that equals the payment being certified. If the PPA-IND is incorrect, the voucher must be voided, correction made in IAPS and the payment rescheduled by IAPS.

f. The amount to be disbursed is normally computed by adding the gross amount due plus interest or minus discounts.

3. RECEIVING REPORT DOCUMENTATION. The IAPS has only one date that may be input for acceptance of goods/services, so it's

not possible to input both a delivery date and acceptance date. See Section II, Supporting Documents for receiving report date or constructive acceptance requirements.

C. PAYMENTS MADE UNDER C.A.R.E. With the implementation of C.A.R.E, for Purchase Card Payments, the payments will be based on invoices that have been certified for payment by the designated billing office. Within the Air Force, this is normally the FSO. The IAPS will produce a SF 1034 for those C.A.R.E. invoices received via an electronic data interchange (EDI) transaction. Field Site certification personnel are normally not required to certify the IAPS generated SF 1034. If a C.A.R.E. voucher requires Field Site intervention (i.e., PPA interest), then the Field Site certification personnel would be required to certify the IAPS SF 1034.

D. MANUAL PAYMENT VOUCHERS.

1. Manual payments should only be made as a last resort. There are two types of manual payments. The first type of manual payment is where the SF 1034 is typed or handwritten by an individual. The second type of manual payment is where the information is entered into the IAPS manual voucher process and IAPS generates the SF 1034. IAPS generated manual vouchers are identified on the Manual Voucher Control Log prepared by IAPS.

2. Both types of manual vouchers need to be reviewed and approved by the Vendor Pay Site Manager or the person acting in his/her absence prior to the voucher being forwarded to Certification.

3. If local circumstances warrant that a person who has the authority to certify a voucher must prepare a manual voucher, a separate certifying official must certify the voucher as being correct and proper for payment.

SECTION VI SPECIAL APPLICATIONS

A. BILLINGS REQUIRING DEFENSE CONTRACT AUDIT AGENCY (DCAA)

APPROVAL. Cost-reimbursement contracts establish an estimate of total cost for the purpose of obligating funds and establishing a ceiling that the contractor may not exceed (except at its own risk) without the approval of the contracting officer.

1. Payment vouchers are normally submitted by the contractor to DCAA for approval. After DCAA approval, DCAA forwards the first and last payment voucher to the administrative contracting officer (ACO) for approval prior to submission to the paying office. DCAA may forward approved interim vouchers directly to the paying office for payment. Certification of the voucher for payment may be made based on the DCAA approval.

2. Some contractors may be authorized in the contract to bypass DCAA and the ACO and submit all but the final payment voucher directly to the paying office for payment. The last voucher MUST go through DCAA and the ACO. Contractors authorized direct submission must submit the SF 1034 with the following supporting documentation:

a. The DCAA authorization memorandum.

b. The signature notation on the voucher, "Direct Submission Authorized".

c. The contractor's submission of the commercial and government entity (CAGE) code. This code is used by vendor pay to keep track of all contractors who have been authorized direct submission.

B. Royalty and Cooperative Research Development Agreement

(CRDA) Income. AFI 61-302, Research and Development, Domestic Technology Transfer, lists valid uses of these funds. The following are procedures for processing receipts, obligations, and payments concerning royalty and CRDA income.

1. All royalty income is received by the Patents Divisions, Office of the Judge Advocate General, HQ USAF/JACP. The check is sent to Bolling AFB, Washington, DC, with a cover letter stating names of the recipients and the dollar amounts to be paid to each. Bolling AFB deposits the check in suspense

account 57F3875.ROY*. The asterisk in the fourth position of the limit would be replaced with the year in which the income was received by HQ USAF/JACP. Bolling AFB should establish this suspense accounting per DFAS-DE 7077.2-M. This account is set up for the sole purpose of collecting and disbursing royalty income, per AFI 61-301. Bolling AFB will use MAFR code "T" for collections and MAFR code "B" for disbursement. Document summary records (DSR) should be set up using the patent number provided by HA USAF/JACP as part of the document ID. The patent number will be the key to determine which DSR is to be used for disbursing funds to the appropriate recipient activities. A check will be sent to the paying office servicing each Air Force recipient as instructed in the HQ USAF/JACP letter.

2. CRDA income, other than royalty income from a CRDA, is to be deposited under the servicing paying office's ADSN, into suspense accounting 57F3875.CDA*. The receiving paying office will establish local suspense accounts 57F3875.ROY* and 57F3875.CDA* in their database as fund type "K" records. (Replace the asterisks in the fourth position of the limits with the FY in which the money was received by Air Force). All checks for nonroyalty CRDA income should be sent directly to the servicing paying office by the payer. The agreement should not direct the payer to send checks to the agreement participant.

3. The receiving paying office will collect the funds into the appropriate suspense account using MAFR code "T" and identify the activity for whom the income is intended in the DSR document field. Include on the collection voucher: recipient organization/office symbol and year money received by Air Force. Send a copy of this collection voucher to the budget office servicing the recipient and a copy for the recipient organization.

4. To use or obligate funds from these suspense accounts, the amount of the commitment or obligation, from the appropriate documents, will be transferred using an SF 1081, Voucher and Schedule of Withdrawals and Credits, to the proper appropriation for the activities' usage. This may be research, development, testing, and evaluation (RDT&E), operation and maintenance (O&M), one of the procurement accounts, or industrial funds. Disbursements will be through reimbursable procedures, using MAFR code "B". When the disbursement will be to an inventor (individual), transfer the royalty income using an SF 1081 from 57F3875.ROY* to 57X6875.ROY*. Disbursements to individual inventors will be made using 57X6875.ROY*. Replace the fourth position of the limit with the year in which the income was received by HQ USAF/JACP.

5. The budget officer of the activity receiving royalty or CRDA income will be responsible for providing the paying office with address requests for the establishment of the reimbursement and reimbursable undelivered orders outstanding (U00) records to set up BQ addresses. The budget officers with oversight will determine if any specific targets are required. They will request additional reimbursable budget authority, if necessary.

6. The following emergency and special program (ESP) codes and their titles have been assigned and will be used for tracking reimbursements and expenditures, and must be used in both the reimbursement and disbursement records:

- a. ESP Code "6C", Royalty Income.
- b. ESP Code "7C", CRDA Income.

C. LIQUIDATED DAMAGE. Liquidated damages may be paid to the government for delay in performance or other breach of the contract terms.

1. If a contract contains a liquidated damage clause based on price and also contains an offer of discount for prompt payment, the liquidated damages should be deducted without regard to the discount. Compute the discount on the gross contract price without regard to the amount of the liquidated damages (18 Comp Gen. 784).

2. If a contract contains a liquidated damages clause based on a price that is modified and also contains an offer of discount for prompt payment, compute both the liquidated damages and the discount based on the modified price (18 Comp Gen. 784).

3. If a contract contains a liquidated damages clause based on price and also contains clauses providing for price reduction and for penalties, compute the liquidated damages based on the revised price without regard to penalties (18 Comp Gen. 784).

4. If a contractor abandons the contract, necessitating termination and reletting the uncompleted portion to another contractor, no liquidated damages accrue after the date of termination unless the contract specifically provides that liquidated damages will not cease to accrue at termination (7 Comp Gen. 409; 11 Comp Gen. 81; 15 Comp Gen. 903; 17 Comp Gen. 503).

D. DISPOSITION OF AMOUNTS WITHHELD AS PENALTIES. Amounts collected from a contractor as a penalty for violation of the Work Hours Act of 1962 (28 U.S.C. 1499) are for the use of the United States. However, such amounts remain obligated against the contract until the contractor's appeal rights have expired (60 days) or until final action is taken on the appeal. If an appeal is not filed within 60 days, transfer amounts withheld to General Fund Receipt Account 571030 (31 U.S.C. 3302, and 10 Comp Gen. 504). This procedure also applies when final action on an appeal results in affirmation of the penalty.

E. DISPOSITION OF AMOUNTS WITHHELD AS WAGE UNDERPAYMENTS.

1. DAVIS-BACON ACT WITHHOLDING. Transmit wage underpayments withheld under the Davis-Bacon Act, 40 U.S.C. 276a, to Claims Division, GAO, Washington DC 20548. Use SF 1093, Schedule of Withholdings Under the Davis-Bacon Act. Act only after the contractor refuses to pay employees the hourly rates shown in the contract. The paying office receives the properly completed SF 1093 in original and two copies from the ACO. The attachments in 4 GAO, Policy and Procedures Manual for Guidance of Federal Agencies, must accompany the SF 1093. The paying office deducts the amount of underpayments due the contractor's employees from amounts due the contractor. Draw one check in favor of the contractor after deduction of the wage underpayments. Draw another check in favor of the Treasurer of the United States for the total amount of wage underpayments. Send the check in favor of the Treasurer of the United States to the Claims Division, GAO, Washington DC 20548, with the original and one copy of SF 1093. One copy of SF 1093 must support the original payment voucher.

2. WORK HOURS ACT WITHHOLDING. Wage underpayments withholding, under the Work Hours Act, is caused by contractor's refusal to pay overtime as shown in the contract. Submit amounts withheld to the Claims Division, GAO.

3. SERVICE CONTRACT ACT OF 1965 WITHHOLDING. Any violation of the contract stipulations required under either FAR 52.222-40 or 52.222-41(a) and (c) renders the party responsible for a sum equal to the amount of any deductions, rebates, or under payment of compensation due to any employee engaged in the performance of such contract. Upon the written request of the Department of Labor, at a level no lower than Assistant Regional Administrator, a portion of the accrued payment due the contractor is withheld (concurrence of CO required) as necessary to pay such employees. Prepare a SF 1034 payment to the contractor and reflect the SF 1096, Schedule of Voucher

Deductions, voucher deduction amount in the differences block. Process a SF 1096 voucher deduction simultaneously, with the SF 1034 and deposit in suspense account 57X6875. When the proper documentation is received from the various government agencies (Department of Labor, Internal Revenue Service, CO), a disbursement (SF 1049, Public Voucher Refunds) may be made from the suspense account.

F. DISPOSITION OF AMOUNTS WITHHELD FOR TAX LEVIES OF THE IRS.

If IRS levies are being honored, disposition of the amount withheld for the IRS should be as follows: After receipt of proper documentation to support a payment, prepare an SF 1034 payment to the contractor and reflect a voucher deduction in the differences block for the amount of the tax levy, not to exceed the amount due the contractor. Prepare and process a collection voucher deduction simultaneously with the SF 1034 and deposit in suspense account 57X6875. Prepare a payment voucher (SF 1049) to the IRS and disburse the amount from the suspense account.

G. PROCUREMENT FROM NONAPPROPRIATED FUND INSTRUMENTALITIES

(NAFI). NAFIs differ from regular federal government activities in that they are not subject to the technical requirements applicable to appropriated funds. Payments to NAFIs for goods or services must be processed as if they were procurements made from nongovernmental sources. They must be supported by appropriated fund contracts. Sales between appropriated fund and nonappropriated fund organizations, while not subject to payment of interest penalties, are paid according to terms of contracts or other agreements, using the usual 30-day cash management.

H. INTERGOVERNMENTAL PERSONNEL ACT (IPA). The purpose of the program is to facilitate cooperation between the Federal Government and the non-federal entity through the temporary assignment of skilled personnel (5 U.S.C. 3371 through 3375 and 5 CFR 334).

1. Both entities must enter into a written assignment agreement which records the obligations and responsibilities of the parties. The agreement specifies provisions for reimbursement of the employee's salary, supervision, payment of travel and transportation expenses, supplemental pay, entitlement to leave and holidays, and the method of reimbursement. A payment schedule should be provided in the agreement.

2. An invoice detailing the amounts to be reimbursed is submitted to the Federal entity for approval and certification. The approved invoice is submitted with a copy of the IPA agreement for payments. IPA payments are not subject to the Prompt Payment Act (PPA) and should be scheduled for payment within 5 days of receipt of the approved payment request and supporting documents.

**SECTION VII
ATTACHMENTS**

- A. ATTACHMENT 1. TRANSMITTAL LETTER, STANDARD FORMAT FOR RETURNING IMPROPER RECEIVING REPORTS/CERTIFIED INVOICES.
- B. ATTACHMENT 2. TRANSMITTAL LETTER, STANDARD FORMAT FOR RETURNING IMPROPER INVOICES.
- C. ATTACHMENT 3. STANDARD VENDOR PAY ORGANIZATION STRUCTURE.

STANDARD FORMAT FOR RETURNING
IMPROPER RECEIVING REPORTS/CERTIFIED INVOICES

DFAS-XX/XXX

Date:

Memorandum for _____

Subject: Improper Receiving Report/Certified Invoice

The attached receiving report/certified invoice for purchase order number _____ is returned due to lack of one or more of the following items required by the FAR 32.905(F), and DoDFMR Volume 10:

- _____ a. Contract number/purchase order number/call number missing or invalid.
- _____ b. Description of goods received or services performed inadequate or missing. (For services the description must include the period the services were rendered)
- _____ c. Quantities of goods received or services performed missing or inadequate.
- _____ d. Date goods received or services performed missing or invalid.
- _____ e. Date of acceptance of goods or services by the designated Government official missing or invalid.
- _____ f. Signature or approved electronic equivalent of the accepting Government official missing.
- _____ g. Printed name, mailing address, and telephone number of accepting Government official missing.
- _____ h. If the contract provides for the use of Government certified invoices in lieu of a separate receiving report, the Government certified invoice must contain the information described above.
- _____ i. Statement or mark to indicated acceptance of goods or services missing.
- _____ j. Dollar value of goods or services accepted missing. (Required for partial acceptance only.)
- _____ k. Improper alteration of document affecting the required information.
- _____ l. Other: _____

Your point of contact is Ms. Jane Doe at extension (614) 555-5469. Please return your corrected receiving report/certified invoice to the following address:

DFAS-XX/XXX
3800 Your Street
Century, OH 43287-1500

//signed//
John Doe
Title

ATTACHMENT 1

STANDARD FORMAT FOR RETURNING IMPROPER INVOICES

DFAS-XX/XXX

Date

Memorandum for _____

Subject: Return of Improper Invoice Number _____

The attached invoice is returned without payment because it does not meet the requirements of a proper invoice as defined in Federal Acquisition Regulations (FAR) 52-232. The following is an explanation of the reason(s) your invoice is being returned:

_____ a. The Contract Number/Purchase Order Number/Call Number is missing, incomplete, or invalid. Please ensure that you are referencing the correct Contract Number/Purchase Order Number /Call Number when you resubmit your invoice.

_____ b. The Vendor Name on your invoice differs from the Vendor Name reflected on the Contract/Purchase Order or Central Contracting Registration (CCR). Please contact the issuing contracting office to obtain a Vendor Name change modification.

_____ c. Itemization of supplies or services, unit price, and total amount claimed and invoiced for do not match the detail line items on the Contract/Purchase Order. Please verify against your contract and re-invoice.

_____ d. According to the terms of your Contract/Purchase Order, this invoice must be submitted to the office referenced on your Contract/Purchase Order for certification. In the future to expedite payment, submit all invoices to the appropriate address.

_____ e. This invoice was paid on Voucher Number _____, dated _____, or was charged to a Government Purchase Card.

_____ f. The Contract/Purchase Order has been paid in full. Charges previously billed on your invoice number _____.

_____ g. Electronic Funds Transfer (EFT) registration in the CCR database is missing, incorrect, or not current. Please ensure your CCR registration is correct and resubmit your invoice

_____ h. Invoice contains improper alterations. Improper alterations include use of white out, taping, and cutting or pasting. A proper alteration is made by drawing a single line (that does not obliterate the original data), and adding the correct information.

_____ i. A receipt reflecting the freight charge claimed must accompany transportation charges over \$100.

_____ j. Invoice is missing invoice number, account number, and/or other identifying number agreed to by contract.

_____ k Other: _____

If you have any questions or need additional information, please contact our Customer Service at 1-(XXX) XXX-XXXX. Please return your corrected invoice to the address below or to the office designated in your contract.

DFAS-XX/XXX
3800 Your Street
Century, OH 43287-1500

//signed//
John Doe
Title

Attachmen2

VENDOR PAY ORGANIZATION STRUCTURE

