

6-9. Payments of Monthly Invoices

a. **Payment Delinquency Monitoring.** A/OPCs must track managing account certification after the end of the billing cycle and confirm whether the payments processed. A/OPCs can use the Managing Account Approval Status and Certification and Payment Report reports to identify accounts that have not been certified. The servicing bank may send reports of delinquencies and potential past due accounts. A/OPCs can also use the Past Due report in the bank's EAS to identify delinquent accounts. Past due notices (delinquencies over 30 days) must be handled immediately. GPC stakeholders must work together to research and correct any delinquency immediately. Delinquencies that are 60 days past due are suspended as outlined in paragraph 5-6.b. The Army goal is to pay all accounts on time. The Army maintains a zero tolerance for any percentage of receivables over 180 days past due.

b. The A/OPC will monitor account certifications and may suspend any account that is not certified within 5 business days. If the A/OPC suspends an account, once the account is certified, the A/OPC may reinstate the account. If the bank suspends an account, once the account is certified and paid, the account is automatically reinstated. The request to reinstate a suspended account due to non-certification, must include an explanation of the delay in certification and a plan to avoid future delays. If the account has been suspended for late certification more than once, any request to reinstate the account must come from the activity responsible for the account.

c. **Cardholder Statement Reconciliation and Certification.** Cardholders must match and approve transactions throughout the month to ensure accuracy and identify and resolve any funding errors. If a charged amount is incorrect, the CH must contact the vendor to resolve the discrepancy and may dispute the transaction, if necessary. Cardholders must also upload transaction documentation throughout the month to ensure BO visibility of purchase information. If the statement is correct at the end of the billing cycle, the CH must approve the statement within three business days of the billing cycle end date. For Army agencies that do not utilize the bank's EAS for monthly certification, per the DoD FMR, Vol 10 Chapter 23, Figure 23-2, the CH must complete a monthly certification statement as part of their reconciliation process.

d. **Billing Official Certification.** BOs must review their CHs' transactions and ensure that all purchases are legal, proper, and correct. Billing officials must final-approve their CHs' transactions and certify the billing statement within five business days of the billing cycle end date. If the BO finds a questionable transaction, they should not certify the statement. They should contact their A/OPC for further guidance. Billing officials must certify in order for DFAS to process the payment and the bank to receive and post the payment. Time certification is essential in order to avoid delinquency and interest from late payments. For Army agencies that do not utilize the bank's EAS for monthly certification, per DoD FMR, Vol 10 Chapter 23, Figures 23-1 and 23-2, the BO must complete a monthly review checklist and certification statement.

e. **Confirm and Pay.** The Army certifies invoices for payment after all purchased items have been confirmed. This procedure is called "Confirm and Pay." Before certifying the billing statement, BOs should review the uploaded transaction documentation to confirm that the items arrived or services were performed. Each BO should ensure all transactions are reconciled and approved for payment, receipt is verified, and all supporting documentation is loaded in the bank's EAS prior to certification. Any transactions that cannot be reconciled and approved for payment, will not be approved in the bank's EAS by the BO. ANG and certain other Army accounts supporting the Air Force certify invoices for payment following the Pay and Confirm model. For ANG payment related guidance, see DAFI 64-117.

Parent topic: Chapter 6 - Operational Guidance and Procedures