



DCAA

DEFENSE CONTRACT AUDIT AGENCY

Public Vouchers

Further information is available in the Information for Contractors Manual under Enclosure 5

The views expressed in this presentation are DCAA's views and not necessarily the views of other DoD organizations

Public Vouchers

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- WAWF (invoicing, Receipt, Acceptance, and Property Transfer)
- WAWF
- Electronic Submission of Vouchers
- Common Deficiencies
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Introduction

- Cost type contracts provide for interim payments for costs on a Standard Form (SF) 1034 public voucher or equivalent. DCAA will perform voucher reviews based on risk.
- Fixed price contracts are subject to FAR Part 32 financing methods.

Contractor Responsibilities

- The contractor is responsible for preparing and submitting claims for reimbursement according to the terms of the contract and ensuring billings accurately reflect special cost limitations and other contract restrictions
- Interim vouchers must be prepared directly from cost accounting records.

Contractor Responsibilities

- Vouchers submitted shall be based on the established billing rates
- The contractor shall maintain adequate support for amounts billed and provide the necessary information to process contract billings.

Contractor Responsibilities

- The contractor shall establish and maintain an acceptable accounting system which provides for the following:
 - The Contractor's accounting system shall provide for billings that can be reconciled to the cost accounts for both current and cumulative amounts claimed and comply with contract terms.
 - It must also provide for the cost accounting information, as required by contract clauses concerning limitation of cost (FAR 52.232-20), limitation of funds (FAR 52.232-22), or allowable cost and payment (FAR 52.216-7).

DCAA Responsibilities

Pre-Payment Review of Vouchers

- Evaluate for compliance with contract terms and billing instructions
- Reconcile billed costs to the accounting records
- Verify that indirect costs are calculated using established provisional billing rates
- Verify the voucher is properly prepared (mathematically accurate, contains cumulative costs, etc.)

DCAA Responsibilities

- FAR 42.803 (b) and DFARS 242.803 (b) authorize DCAA to:
 - Receive and approve vouchers selected using sampling methodologies
 - Reject vouchers not properly prepared or not in accordance with contract terms
 - Returned with an explanation of necessary corrections
 - Suspend payment of questionable costs

DCAA Responsibilities

Post-Payment Review of Vouchers

- Verify timely payments to vendors and subcontractors
- Verify billed labor, materials, and other direct costs to accounting records and supporting documentation
- Compare amount billed to amount received
- Review monitoring of subcontracts in accordance with FAR 42.202(e)(2)

WAWF

- WAWF was initiated to eliminate paper transactions from contract processing.
- DFARS 252.232-7003 requires the use of WAWF as the primary system for submission and processing of payment requests.
- Limited exceptions to WAWF - Commercial Transportation, Tricare, Government Wide Commercial Purchase Cards.
- All vouchers should be submitted through WAWF unless contract terms require hard copy vouchers to be submitted.

WAWF

- Contractors input invoices via Internet
- Government performs inspection/acceptance via Internet
- Sends inspection/acceptance information to Payment System via Electronic Data Interchange
- Provides visibility to all – Industry, DCMA, DCAA, DFAS
- Maintains electronic records
- Standard DoD application with Single Face to Industry
- Provides secure and auditable transactions

WAWF

Contractor Benefits:

- Electronic submission of invoices
- Faster payments
- Total visibility of document status
- Eliminates lost or misplaced documents
- Secure transactions with audit capability

WAWF

Department of Defense Benefits:

- Electronic recording of inspection/acceptance of goods and services
- Global accessibility of documents
- Improved data accuracy
- Electronic transaction processing into entitlement systems
- Reduction in unmatched disbursements
- Real-time processing
- Secure transactions with audit capability

WAWF

Includes a voucher sampling approach that replaces the direct bill program. In accordance with DFARS 242.803, DCAA will:

- Approve interim vouchers selected using sampling methodology for provisional payment and forward to the disbursing office.
 - All provisionally approved interim vouchers are subject to a later audit of actual costs incurred.
- Review final vouchers (as requested) and send to the administrative contracting officer.

WAWF

- <https://wawf.eb.mil>
- WAWF Web Based Training:
<https://wawftraining.eb.mil/wbt/>
- New User Information and Help:
<https://wawf.eb.mil/xhtml/unauth/help/help.xhtml>
- Invoice Payment Status (myInvoice):
<https://wawf.eb.mil>

WAWF

Customer Support

Ogden Help Desk:

- 1-866-618-5988
- disa.ogden.esd.mbx.cscassig@mail.mil

Preparation of Vouchers

- Vouchers should not be submitted more than once every two weeks. (unless a small business)
- Public voucher claims for reimbursement must be prepared on the prescribed Government forms:
 - First voucher on a contract is an interim voucher, as are all subsequent vouchers prior to the final voucher.
 - Final voucher will not be submitted until all contract work is completed.

Electronic Submission of Interim Vouchers

- All vouchers should be submitted through WAWF unless contract terms require hard copy vouchers to be submitted.
- In WAWF, the “Cost Voucher” is the equivalent of the SF 1034. Data equivalent to the SF 1035 must be included in a separate electronic file and attached to the cost voucher in WAWF.
- Vouchers must be prepared and submitted in accordance with the terms of the contract, including any special billing or payment instructions.
- Guidance and training for completing a cost voucher invoice can be obtained from the WAWF website: <https://wawf.eb.mil>

Electronic Submission of Interim Vouchers

- WAWF Cost Voucher (SF 1034 equivalent) demonstration on how to create a interim voucher is under the “Documents supported by WAWF” section of the WAWF training website.
(<https://wawftraining.eb.mil/wbt/xhtml/wbt/wawf/wawfra/vendor/DocumentCreate.xhtml>)
- SF 1035, Interim Vouchers for Cost Plus Fixed Fee Contract, information required and example:



SF 1035
Instructions



SF 1035 Example

Electronic Submission of Final Vouchers

Final (completion) voucher:

- Last voucher to be submitted on a contract.
- A separate completion voucher will be submitted for each individual project or task order for which a separate series of public vouchers has been submitted.
- In accordance with FAR 52.216-7(d)(5)

Common Deficiencies

- Math errors
- Billed costs not allowed per the contract terms (e.g., overtime)
- Incorrect provisional billing rates (indirect costs)
- Billing over contract ceiling amounts

Frequently Asked Questions

Is there any general guidance for how a contractor should be inputting information into WAWF?

Yes, there is guidance on the required information for different contract types and the guidance varies by type of contract. See <https://wawftraining.eb.mil/wbt/xhtml/wbt/wawf/wawfra/vendor/DocumentCreate.xhtml> for an overview of invoice creation and required information for different types of contracts.

Frequently Asked Questions

When information is incorrect on a voucher, can the contractor recall and correct the voucher or does the contractor have to submit a new voucher?

Indirect (Interim) cost vouchers and final cost vouchers can be recalled and resubmitted if it is in Submitted or Resubmitted status. However, contractors will not be able to recall and correct the following fields: contract number, delivery order number, Cage Code, document type, shipment number or date, and invoice number or date. If these items are incorrect a new voucher must be submitted.

Frequently Asked Questions

What is the proper numbering sequence for vouchers?

Voucher numbers may vary based on the entitlement system. For example:

- Mechanization of Contract Administration Service (MOCAS) - voucher number must begin with “BVN” and be 7 or 8 characters in the format of AAAXNNN or AAAXNNNA (A=Alpha, X=Alphanumeric, and N=Numeric). The 8th position is only used for final vouchers and will be a “Z.”
- Enterprise Business System (EBS) - voucher number must be 7 or 8 characters in the format of AAAXNNN (A=Alpha, X=Alphanumeric, and N=Numeric). The 8th position is only used for final vouchers and will be a “Z.” The voucher number does not include a prefix of BVN.

Different numbering sequences must be established for separate delivery orders issued against the same contract.

Questions/Comments

