



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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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

- Contact the cognizant DCAA office after contract award
- Ensure DCAA has the necessary information to process contract billings, such as current provisional billing rates, copy of the contract, any special contract provisions, etc.
- Maintain adequate billing system internal controls
- Ensure adequate support is maintained for amounts billed
- Submit timely incurred cost proposals and final vouchers in accordance with FAR 52.216-7

Adequate Billing System

The following items meet the criteria for an adequate billing system:

- Adequate accounting system
- Established billing rates* with timely adjustments to reflect year end allowable costs
- Vouchers must be based on established billing rates*
- Contracts are briefed by contractor to ensure vouchers accurately reflect special cost limitations and other contract restrictions
- Interim vouchers prepared directly from cost accounting records
- Incurred cost proposals are submitted timely
- Maintains a Cumulative Allowable Costs by Contract worksheet
- Final vouchers submitted in accordance with FAR 52.216-7

*Provisional billing rates discussed in a separate presentation

Preparation of Vouchers

- The contractor is responsible for preparing and submitting claims for reimbursement according to the terms of the contract.
- Vouchers should not be submitted more than once every two weeks.
- 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. The auditor may provide advice concerning the format for preparing public vouchers and financial representations.

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

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

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)

iRAPT (formerly 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

iRAPT (formerly WAWF)

Contractor Benefits:

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

iRAPT (formerly 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

iRAPT (formerly WAWF)

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

iRAPT (formerly 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 and send to the administrative contracting officer.

WAWF e-Business Suite

- [WAWF e-Business Suite](#)
- iRAPT Web Based Training: [iRAPT Web Based Training](#)
- New User Information and Help: [WAWF New User Information and Help](#)
- Invoice Payment Status (myInvoice): [WAWF Invoice Payment Status \(myInvoice\)](#)

WAWF e-Business Suite Customer Support

Ogden Help Desk:

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

Electronic Submission of Interim Vouchers

- All vouchers should be submitted through WAWF (iRAPT) unless contract terms require hard copy vouchers to be submitted.
- In iRAPT, 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

- Electronic Submission of Interim Vouchers examples from DCAA Manual 7641.90, Information for Contractors, located at: [DCAA Information for Contractors](#)
 - SF 1034, Interim Vouchers, information required and example:
 - SF 1035, Interim Vouchers for Cost Plus Fixed Fee Contract, information required and example:

Electronic Submission of Interim Vouchers

Final 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?

- Examples of vouchers being rejected when not billed at the ACRN level.
- Examples of vouchers being accepted when billed at the contract line item number (CLIN) and not at the ACRN level.
- What is the proper level to bill at?

Yes, there is guidance on the required information for different contract types and the guidance varies by type of contract. See [WAWF Web Based Training](#) 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?

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 the contract number has been entered incorrectly, a new invoice 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.