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DEPARTMENT OF DEFENSE

Defense Acquisition Regulations System

48 CFR Part 242

RIN 0750-AH52

Defense Federal Acquisition Regulation Supplement;

DoD Voucher Processing (DFARS Case 2011-D054)

AGENCY: Defense Acquisition Regulations System, Department of Defense (DoD).

ACTION: Final rule.

SUMMARY: DoD is amending the Defense Federal Acquisition Regulation Supplement (DFARS) to update DoD's voucher processing procedures and better accommodate the Wide Area WorkFlow (WAWF) used to process vouchers.

DATES: [Insert date of publication in the FEDERAL REGISTER.]

FOR FURTHER INFORMATION CONTACT: Mr. Mark Gomersall,
571-372-6099.

SUPPLEMENTARY INFORMATION:

I. Background

DoD published a proposed rule in the Federal Register at 77 FR 2682 on January 19, 2012. The comment period closed on March 19, 2012. This rule revises requirements for approving interim vouchers and replaces the direct submission process currently referenced at DFARS 242.803(b)(i)(C) with a risk-based sampling

process. Interim vouchers that are selected using sampling methodologies will be reviewed and approved by the contract auditors for provisional payment and sent to the disbursing office after a pre-payment review. Interim vouchers not selected for a pre-payment review will be considered to be provisionally approved and will be sent directly to the disbursing office. All provisionally approved interim vouchers are subject to a later audit of actual costs incurred.

II. Discussion and analysis

One respondent submitted a comment requesting a clarification to the proposed language at 242.803(b)(i)(A). The respondent suggested that the proposed language could be interpreted to indicate that a contract auditor is authorized to receive vouchers from contractors, but only may approve them when directed by the terms of the contract. The final rule language at 242.803(b)(i)(A) has been revised to state that the contract auditor is the authorized representative of the contracting officer for receiving vouchers from contractors electronically, unless otherwise directed by the terms of the contract.

III. Executive Orders 12866 and 13563

Executive Orders (E.O.s) 12866 and 13563 direct agencies to assess all costs and benefits of available regulatory alternatives and, if regulation is necessary, to select regulatory approaches that maximize net benefits (including potential economic,

environmental, public health and safety effects, distributive impacts, and equity). E.O. 13563 emphasizes the importance of quantifying both costs and benefits, of reducing costs, of harmonizing rules, and of promoting flexibility. This is not a significant regulatory action and, therefore, was not subject to review under section 6(b) of E.O. 12866, Regulatory Planning and Review, dated September 30, 1993. This rule is not a major rule under 5 U.S.C. 804.

IV. Regulatory Flexibility Act

DoD does not expect this rule to have a significant economic impact on a substantial number of small entities within the meaning of the Regulatory Flexibility Act, 5 U.S.C. 601, *et seq.*, because this rule merely updates DoD's voucher processing procedures and better accommodates the Wide Area WorkFlow used to process vouchers. However, a final regulatory flexibility analysis has been performed consistent with 5 U.S.C. 604. This rule revises requirements for approving interim vouchers. Interim vouchers that are selected using sampling methodologies will be reviewed and approved by the contract auditors for provisional payment, and sent to the disbursing office after a pre-payment review. Interim vouchers not selected for a pre-payment review will be considered to be provisionally approved and will be sent directly to the disbursing office. All provisionally approved interim vouchers are subject to a later

audit of actual costs incurred. No significant issues were raised by the public comments in response to the initial regulatory flexibility analysis and no comments were filed by the Chief Counsel for Advocacy of the Small Business Administration in response to the rule. The proposed rule imposes no reporting, recordkeeping, or other information collection requirements and no known significant alternatives to the rule were identified.

V. Paperwork Reduction Act

The rule does not contain any information collection requirements that require the approval of the Office of Management and Budget under the Paperwork Reduction Act (44 U.S.C. chapter 35).

List of Subjects in 48 CFR Part 242.

Government procurement.

Manuel Quinones,

Editor, Defense Acquisition Regulations System.

Therefore 48 CFR part 242 is amended as follows:

PART 242-CONTRACT ADMINISTRATION AND AUDIT SERVICES

1. The authority citation for 48 CFR part 242 continues to read as follows:

Authority: 41 U.S.C. 1303 and 48 CFR chapter 1.

2. Section 242.803(b)(i) is revised to read as follows:

242.803 Disallowing costs after incurrence.

* * * * *

(b) * * *

(i) The contract auditor is the authorized representative of the contracting officer for—

(A) Receiving vouchers from contractors electronically or by other delivery methods as directed by the terms of the contract;

(B) Approving interim vouchers that were selected using sampling methodologies for provisional payment and sending them to the disbursing office after a pre-payment review. Interim vouchers not selected for a pre-payment review will be considered to be provisionally approved and will be sent directly to the disbursing office. All provisionally approved interim vouchers are subject to a later audit of actual costs incurred;

(C) Reviewing completion/final vouchers and sending them to the administrative contracting officer; and

(D) Issuing DCAA Forms 1, Notice of Contract Costs Suspended and/or Disapproved, to deduct costs where allowability is questionable.

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