

APPENDIX A

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231.201-2 Determining allowability

(a) In addition to the requirements at FAR 31.201-2(a), a cost is allowable only when it complies with the clause at 252.215-7004, Excessive Pass-Through Charges

231.203 Indirect costs

(d) Excessive pass-through charges, as defined in the clause at 252.215-7004, are unallowable

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APPENDIX A**A-000 Contract Cost Principles And Procedures****A-001 Scope of Appendix**

The Federal Acquisition Regulation (FAR) Part 31 and the DoD FAR Supplement (DFARS) Part 231 in the printed version of this appendix is current as of the date of the printed CAM. The electronic version, located on the Agency intranet web site, is linked to the Hill Air Force base web site. The Hill Air Force base web site is continuously updated with Federal Acquisition Circulars (FAC) and is current through the FAC identified on that web site. Auditors should consult the intranet edition prior to finalizing reports with significant or complex findings.

A-100 Section 1 --- RESERVED**A-200 Section 2 --- RESERVED****A-300 Section 3 --- Federal Acquisition Regulation (FAR) --- Part 31 --- Contract Cost Principles and Procedures****A-301 Scope of Section**

The Federal Acquisition Regulation Part 31, Contract Cost Principles and Procedures, is reprinted on the following pages. The transcript reproduces the initial 1984 edition of FAR Part 31 updated through Federal Acquisition Circular (FAC) 2005-45 dated October 1, 2010. A chronological history of changes, listed by FAC number, is available on the Defense Acquisition Portal web site. In addition, the information about the FACs is available in the FAR Cost Principles Guide maintained on the DCAA Intranet under CAM and under the Pamphlets, Manuals, Instructions & Regulations in the Resources section. To ensure the application of the appropriate cost principles, auditors must consider the dates the contracts were awarded. The FAR Cost Principles Guide (available on the DCAA intranet, under Library) provides a history of each cost principle from the inception of the FAR and enables the auditor to determine the applicable cost principle at a particular point in time.

For DCAA Intranet users, direct links to FAR Part 31 and DFARS Part 231 are provided in the electronic version of CAM under Appendix A. Auditors are encouraged to consult that site for the most current changes to FAR and DFARS. Internet users can access the ARNet (GSA) or the AP Hill (FARSite) FAR and DFARS at the Defense Acquisition Portal web site at <https://dap.dau.mil>.

**A-400 Section 4 --- Defense Federal Acquisition Regulation Supplement (DFARS)
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The Defense Federal Acquisition Regulation Supplement Part 231, Contract Cost Principles and Procedures, is transcribed on the subsequent pages. The transcript reproduces DFARS Part 231 updated through July 15, 2009. The full text of the DFARS is available on the Defense Acquisition Portal web site at <https://dap.dau.mil>.