

APPENDIX A

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APPENDIX A

A-000 Contract Cost Principles and Procedures

A-001 Scope of Appendix

The printed version of this appendix is current as of the date of the printed CAM, i.e., January 1 and July 1. The electronic version of this appendix, available from the Agency Intranet site, is linked to the AP Hill maintained internet site, which contains the most current version of the Federal Acquisition Regulation (FAR) Part 31, and Part 231 of the DoD FAR Supplement (DFARS). On the AP Hill internet site, the FAR is continuously updated for the Federal Acquisition Circulars (FAC) and is current through the FAC identified on that web site. The printed transcript provided under A-300 is current through FAC 05-03, dated April 11, 2005. Auditors should consult the online edition prior to finalizing reports with significant or complex findings.

Effective April 1, 1984, the FAR, together with agency supplemental regulations, replaced the DAR and the NASA Procurement Regulation. The presentation of FAR Part 31 is composed of the initial 1984 edition of the part together with changes which have since been published. The presentation of Part 231 of the DoD FAR Supplement is composed of the April 1984 part and changes since that date. The FAR is effective for new solicitations on or after April 1, 1984. DCAA field office libraries include complete copies of the FAR, DFARS, DAR, and the Cross Index of DAR to FAR. The June 1997 edition was a complete reissue of the FAR. It included all FACs through 90-46. The FAR and the DFARS are also available on the AT&L Knowledge Sharing System (AKSS).

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) 2005-15 dated December 12, 2006. A chronological history of changes, listed by FAC number, is available on the AT&L Knowledge Sharing System (AKSS). 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.

For DCAA Intranet users, direct links are provided under CAM to FAR Part 31 and DFARS Part 231. 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 AKSS site (<http://akss.dau.mil/jsp/default.jsp>).