

**March 13, 2012**

**TI1  
TI-001**

**TI-000 TOPICAL INDEX TO THE CONTRACT AUDIT MANUAL**

**TI-001 Topical Index**

This section is an internal index to the Contract Audit Manual (CAM). It is an alphabetical listing of subjects captioned in the individual CAM subsections.

**TI-002 Other Resource Availability**

DCAA maintains the full text of the CAM, all Standard Audit Programs, Shell Reports, Supplemental Materials, and Audit Guidance on our current Intranet. DCAA's Intranet also provides links to other locations that contain regulations and guidance such as FAR, DFARS, BLS, OMB Circulars, and other FAR Supplements.

<i>TOPIC</i>	<i>REFERENCE</i>	<i>TOPIC</i>	<i>REFERENCE</i>
<b>A&amp;E CONTRACTS</b>		Award Accounting System Audits	5-200
<b>See Construction Contracts A-122</b>		<b>ACKNOWLEDGMENT/NOTIFICATION</b>	
<b>See OMB Circular</b>		Contractor Notification Letter Establishing the Engagement/Acknowledgment/Notification Letter	4-302.3
<b>ACCESS TO RECORDS</b>			4-104
Access to Records of Contractor	1-504	<b>ACMS</b>	
GAO Access to Records and Files	1-203	<b>See Advanced Cost Management Systems</b>	
Government's Right of Access to Records	14-110	<b>ADEQUACY</b>	
Other Access to Records Issues -- Records Destroyed or Not in Condition for Audit	1-506	Adequacy and Complexity of the Contractor's Systems, Policies, Procedures, and Internal Controls	3-104.11
Other Access to Records Issues -- Transfer of Records from Hard Copy to Computer Medium	1-505	Adequacy of Cost Accounting System for Preparation of Price Proposals	9-302
<b>ACCOUNTING AND MANAGEMENT SYSTEMS</b>		Adequacy of Cost Impact Proposals	8-502.5
Audit of Policies, Procedures, and Internal Controls Relative to Accounting and Management Systems	5-000	Adequacy of Supporting Evidential Matter	7-2105.2
Obtaining an Understanding of the Contractor Accounting and Management Systems	5-106	Adequacy of the Contractor's Briefing System	3-202.3
<b>ACCOUNTING SYSTEM</b>		Audit Adequacy of Proposals or Claims	12-503
Accounting System (Control Environment)	5-311	Audit Programs and Working Papers for Disclosure Statement Adequacy Audits	8-205
Adequacy of Cost Accounting System for Preparation of Price Proposals	9-302	Audit Reports on Adequacy of Initial Disclosure Statement (Disclosure Statement Reports)	10-804
Audit of Material Management and Accounting System (MMAS) Internal Controls -- Standards 1 Through 10	5-700	Audit Reports on Concurrent Adequacy and Compliance Audits of Revised Disclosure Statements (Concurrent CAS Reports)	10-806
Contractor's Accounting Systems	7-1203.1	Audits of Disclosure Statement for Adequacy	8-200
Educational Institution Accounting Systems	13-303	Criteria for Adequacy Determination	8-206
Post Award Accounting System Audits	5-203	Determining Adequacy of Certified Cost or Pricing Data	9-204
Preaward Survey of a Prospective Contractor's Accounting System	5-202	Determining Adequacy of Data Other than Certified Cost or Pricing Data	9-208
Preaward Surveys of Prospective Contractor Accounting Systems and Post		Evaluating the Adequacy of Certified Cost or Pricing	

<i>TOPIC</i>	<i>REFERENCE</i>	<i>TOPIC</i>	<i>REFERENCE</i>
Data or Data Other Than Certified Cost or Pricing Data in Price Proposals	9-200	Reports on Application of Agreed-Upon Procedures	10-1000, 14-1003
Evaluation of the Adequacy of Internal Controls	6-404.4	<b>AID CONTRACTS</b> See <b>Educational Institutions</b>	
Maintenance of CFAO Letters of Adequacy Determination	8-209	<b>ALLOCABILITY</b> See <b>Cost Principles</b>	
Report Distribution - Adequacy	10-804.7	<b>ALLOCATION METHODS</b> Allocation Methods and Consistency of Application	6-505.2
<b>ADR SYSTEM</b>		Illustrations of Allocation Methods That Use Income as an Allocation Factor	7-1403.3
Asset Retirements Under the ADR System	7-407.4	Indirect Cost Allocation Methods	13-805.3
Depreciation Under the Class Life ADR System	7-407	Indirect Costs Allocation Methods -- Bases and Pools	6-606
Special Considerations for Contract Costing Under the Class Life ADR System	7-407.1	<b>ALLOWABILITY</b> See <b>Cost Principles</b>	
<b>ADVANCE AGREEMENTS</b>		<b>AMORTIZATION</b> Amortization Method	7-103.4
Advance Agreements (Indirect Cost)	9-703.3	Amortization Period	7-103.3
Advance Agreements for Environmental Cost	7-2120.15	Amortization versus Depreciation	7-414.1
Advance agreements	A-300 31.109	Depreciation or Amortization of Leasehold Improvements	7-414
Indirect Costs Advance Agreements	6-710	<b>ANTICOMPETITIVE</b> Suspected Anticompetitive Procurement Practices	4-705
Use of Advance Agreements	7-1003.3	<b>APPENDIXES (PROPOSAL REPORTS)</b> Appendixes (Proposal Reports)	10-308
<b>ADVANCE PAYMENTS</b>		<b>APPLICATION CONTROLS</b> See <b>Information Technology</b>	
Contract Audits of Advance Payments	14-904	<b>ARMED SERVICES BOARD OF CONTRACT APPEALS</b> See <b>Contract Disputes</b>	
<b>ADVANCED COST MANAGEMENT SYSTEMS</b>		<b>ASBCA</b> See <b>Contract Disputes</b>	
Advanced Cost Management Systems (ACMS)	14-800	<b>ASSETS ACQUIRED FROM THE GOVERNMENT</b> See <b>Depreciation Costs</b>	
<b>ADVERTISING COST</b>		<b>ASSIST AUDITS OF INCURRED COSTS</b> Assist Audits of Incurred Costs	6-800
Allowability of Public Relations and Advertising Cost	7-1202.2	<b>ATTRIBUTES</b> Detailed Sampling Plan for Attributes	B-204
Help-Wanted Advertising Costs	7-2104		
Public Relations and Advertising Costs	7-1200		
Public relations and advertising costs	A-300 31.205-1		
<b>AGREED-UPON PROCEDURES</b>			
Application of Agreed-Upon Procedures – General	14-1000		
Audit of Part(s) of a Proposal and Applications of Agreed-Upon Procedures – Price Proposals	9-108		

<i>TOPIC</i>	<i>REFERENCE</i>	<i>TOPIC</i>	<i>REFERENCE</i>
Developing Sampling Reliability Parameters – Attributes	B-404	Preparing the Audit Program	12-303
Sampling for Attributes or Variables	B-303	The Audit Program	3-103
Statistical Sampling for Attributes	B-400	The DCAA Postaward Audit Program	14-102
Use of Sampling for Attributes	B-402	<b>AUDIT REPORT FORMAT AND CONTENTS (GENERAL)</b>	
<b>AUDIT DETERMINED RATES</b>		<b>AUDIT REPORTS ON</b>	
<b>See Indirect Cost</b>		Audit Reports on Adequacy of Initial Disclosure	
<b>AUDIT OPINION</b>		Statement (Disclosure Statement Reports)	10-804
Audit Opinion - General	10-103.3	Audit Reports on Annual Incurred Costs	10-500
Audit Opinion - Pricings	10-304.6	Audit Reports on Compliance of Initial Disclosure	
Audit Opinion - Termination	10-706.1	Statement (Disclosure Statement Reports)	10-805
Reporting the Audit Opinion in Price Proposal Audit Reports	9-212	Audit Reports on Compliance with CAS (CAS Compliance Reports)	10-807
Types of Audit Opinions in Price Proposal Audit Reports	9-211	Audit Reports on Concurrent Adequacy and Compliance Audits of Revised Disclosure Statements (Concurrent CAS Reports)	10-806
<b>AUDIT PLANNING</b>		Audit Reports on Contract Audit Closing Statements, Other Contract Closings, and Price Redeterminations	10-900
Audit Planning – Concurrent Auditing	6-107.2	Audit Reports on Cost Accounting Standards Matters	10-800
Audit Planning Data – Educational Institutions	13-304	Audit Reports on Gov’t Property	14-408
Audit Planning	3-000	Audit Reports on Noncompliance with Disclosed or Established Practices, CAS, or FAR (Noncompliance Reports)	10-808
Coordinated Audit Planning	4-202.1	Audit Reports on Operations and Internal Control (System Audits)	10-400
Internal Control Audit Planning Summary (ICAPS)	3-300	Audit Reports on Postaward Audits of Certified Cost or Pricing Data	10-600
Introduction to Contract Audit Planning	3-100	Audit Reports on Price Adjustment Proposals or Claims	10-1100
Preparation of the Internal Control Audit Planning Summary	3-305		
<b>AUDIT PROGRAM</b>			
Audit Program (Operations Audit)	14-502.3		
Audit Program for Postaward Audits	14-114		
Audit Programs and Working Papers for Disclosure Statement Adequacy Audits	8-205		
Audit Programs for Material Costs	14-405.2		
Contents of the Audit Program	3-103.1		
Developing the Audit Program Steps	3-103.3		
Modifications to the Audit Program	3-103.4		

<i>TOPIC</i>	<i>REFERENCE</i>	<i>TOPIC</i>	<i>REFERENCE</i>
Audit Reports on Price Proposals	10-300	Requests for Audit Services Received from State or Local Governments	15-120
Audit Reports on Termination Settlement Proposals	10-700	<b>AUDITING STANDARDS</b>	
<b>AUDIT RESPONSIBILITY</b>		Auditing Standards and DCAA Audits	2-100
Audit Responsibility – Advance Funds	14-904.2	Auditing Standards	2-000
Audit Responsibility – Home Office Audits	6-804.1	Auditing Standards Generally Accepted Government Auditing Standards (GAGAS)	2-102
Audit Responsibility – Non-appropriated Funds	14-905.2	AICPA Reporting Standards for Attestation Engagements (GAGAS 6.30)	2-101
Audit Responsibility – Off-site Locations	6-805.1	<b>BANKED VACATIONS</b>	
Audit Responsibility - Progress Payments	14-203	Banked Vacations	7-2112
Audit Responsibility – Technical Service Contracts	6-205.2	<b>BASE</b>	
Audit Responsibility – Voluntary Refunds	4-802.2	See Allocation Methods	
CAS Audit Responsibility	8-104	<b>BID PROTEST</b>	
Contract Audit Responsibility	14-906.2	Bid Protests	1-406.3
<b>AUDIT SAMPLING</b>		Proceedings Related to Bid Protests	7-2118.8
Audit Sampling	4-600	Relationship with Government Legal Counsel in Contract Disputes, Bid Protests, and Other Matters	1-406
<b>AUDIT SCOPE</b>		<b>BILLING RATES</b>	
Audit Scope - Field Pricing Support	9-103.3	Appendix - Billing Rates	10-505.2
Audit Scope - Incurred Costs at Low-Risk Contractors with \$15 Million or Less Auditable Dollar Volume (ADV)	6-104	Provisional Billing Rates	6-705.1
Audit Scope - Incurred Costs	6-103	<b>BILLING SYSTEM</b>	
Audit Scope - Progress Payments	14-204	Audit of Billing System Internal Controls	5-1100
Audit Scope - Purchasing Controls	5-605	Billing System - Information Technology System Internal Controls	5-1109
Audit Scope	9-1205	Billing System Examination Considerations for Contract Types	6-10S1
Document Audit Scope Limitations	13-703.3	Billing System Policies and Procedures	5-1107
Factors Influencing the Audit Scope	3-104	Criteria for Adequate Billing Systems – Major Contractors	6-1007.2
Limitation of Audit Scope	13-706.3	Criteria for Adequate Billing Systems – Nonmajor Contractors	6-1007.3
<b>AUDIT SERVICES</b>		Implementation of Billing System Policies and Procedures	5-1108
Audit Services for NASA	15-106.2		
Audit Services for Non-DoD Agencies	1-300		
Contract Audit Services for Nonappropriated Funds	14-905		
Contract Audit Services for TRICARE	14-902		
Nonaudit Services	2-106		

<i>TOPIC</i>	<i>REFERENCE</i>	<i>TOPIC</i>	<i>REFERENCE</i>
<b>BOARD OF DIRECTORS</b>		<b>CACWS</b>	
Board of Directors or Audit Committee	5-307	See Cumulative Allowable Cost Worksheet Also see 6-708.2 and 10-504.5	
<b>BRIEFING</b>		<b>CAPITAL INVESTMENT</b>	
Adequacy of the Contractor's Briefing System	3-202.3	Audit of Contractor Capital Investment Projects	14-600
Briefing Contract Requirements	5-1108.3	Methods for Evaluating Capital Investment Proposals	14-603
Briefing of Contract Terms	5-911.2	<b>CAPITAL ITEMS</b>	
Briefing of Contracts and Requests for Proposals	3-200	Capital Items as Contract Costs	7-2106
Contract Briefing System	3-202	<b>CAPITAL LEASE</b>	
Objective of a Contract Briefing System	3-202.1	Audit Considerations---	
Prior Contract Briefing	12-604	Capital Lease	7-203.2
<b>BUDGET AND PLANNING</b>		Capital Leases	7-203
Audit of Contractor Budget and Planning System Internal Controls	5-500	Related Party Capital Leases	7-206.1
<b>BUDGET PERFORMANCE</b>		<b>CAPITALIZATION</b>	
Budget Performance - Revisions	5-510	Capitalization of Environmental Cost	7-2120.8
Budget Performance and Measurement	5-509	Capitalization of Equipment Cost Accounting Standard 404 --- Capitalization of Tangible Assets	8-404
<b>BUSINESS ACQUISITION</b>		<b>CAS COMPLIANCE</b>	
Basic Approaches to Obtaining Control Over Assets Owned and Used by Other Firms (Business Acquisition)	7-1703	Audit Reports on Compliance with CAS (CAS Compliance Reports)	10-807
<b>BUSINESS COMBINATION</b>		CAS Compliance	11-104.5
Accounting for Business Combinations	7-1704	<b>CAS COVERAGE REQUIREMENTS</b>	
Asset Valuation and Revaluation Resulting from Business Combinations	7-1705	CAS Coverage Requirements and CAS Exemptions	8-103
Asset valuations resulting from business combinations	A-300 31.205-52	<b>CASB</b>	
Assets Acquired in a Business Combination Using the Purchase Method of Accounting.	8-404.2	See Cost Accounting Standard	
Bonuses Resulting From Business Combinations	6-414.7	<b>CERTIFICATES OF NON-DISCLOSURE</b>	
Business Combination Costs	7-1700	Signing Certificates of Non-Disclosure and Statements of Financial Interest	1-403.5
Business Combinations	7-1702	<b>CERTIFICATION</b>	
<b>CAC</b>		Audit for Contractor Compliance with Certification and Agreement	14-908.4
See Contract Audit Coordinator		Certification	9-1207
		Claim Certification Requirement	12-505
		Contract Certification-Estimating Systems	5-1210
		Indirect Cost Certification	6-706

<i>TOPIC</i>	<i>REFERENCE</i>	<i>TOPIC</i>	<i>REFERENCE</i>
Indirect cost rate certification and penalties on unallowable costs	A-300 31.110	Exit Conferences on Price Adjustment Proposals or Claims	12-507
Proposal Certification Requirement	12-506	Preparation and Submission of Reimbursement Claims by Contractors	6-1004
<b>CHANGES CLAUSE</b>		Price Adjustment and Contract Settlement Proposals or Claims - Overview	12-500
Auditing Submissions Under the Changes Clause	12-700	Price Adjustment Proposals or Claims - General Audit Guidance	12-600
<b>CHANGES TO DISCLOSED OR ESTABLISHED PRACTICES</b>		Prime Contractor Audits of Subcontractors' Claims	6-802.3
See Disclosure Statement		Profit on Equitable Adjustment Claims	12-703
<b>CIRCULARS</b>		Qui Tam Actions Under the False Claims Act	4-709
See OMB Circulars		Subcontractor Equitable Price Adjustment Proposals or Claims	12-605
<b>CIPR</b>		<b>COEFFICIENT OF DETERMINATION</b>	
See Insurance Cost Or Pension Cost		Interpretation of Coefficient of Determination	E-205.1
<b>CLAIMS</b>		<b>COGNIZANCE</b>	
Assistance in Preparing Claims Against the Government	1-508	Assignment of Cognizance to Federal Agencies	13-102
Audit Adequacy of Proposals or Claims	12-503	Audit Cognizance at Educational Institutions and Nonprofit Organizations	13-102.3
Audit Reports on Price Adjustment Proposals or Claims	10-1100	Change of FAO Cognizance	1-502.4
Auditing Contract Termination, Delay/Disruption, And Other Price Adjustment Proposals Or Claims	12-000	Cognizance of Cost Negotiation and Audit at Educational Institutions and Nonprofit Organizations	13-100
Auditing Delay/Disruption Proposals or Claims	12-800	Cost Negotiation Cognizance at Educational Institutions	13-102.1
Claims for Extraordinary Relief	12-900	Cost Negotiation Cognizance at Nonprofit Organizations	13-102.2
Contractor's Request for Reconsideration or Claims of Disapproved Costs	6-908	Establishing Audit Cognizance and Processing Non-DoD Audit Requests	15-102.1
Costs of Preparing and Supporting Equitable Adjustment Proposals or Claims	12-606	General Rules for Establishing Cognizance and Accepting or Rejecting Non-DoD Requests	1-302
Costs of Preparing and Supporting Proposals or Claims	12-802.6	<b>COMMERCIAL ITEMS</b>	
Equipment Costs On Construction Contract Proposals or Claims	12-802.5	Commercial Items	14-907.5
Equitable Adjustment Proposals or Claims - - Total Cost Method	12-704	Modifications to Contracts for Commercial Items	14-907.6
Evaluation of Contractor's Procedures for Preparing Reimbursement Claims	6-1006		

<i>TOPIC</i>	<i>REFERENCE</i>	<i>TOPIC</i>	<i>REFERENCE</i>
<b>COMMON COSTS</b>		Precontract Costs, Costs Af- ter Completion, or Costs Over Contract Amount	6-202
<b>See Educational Institutions</b>		Procedure Where Contract Specifies a Completion or Delivered Product	6-202.3
<b>COMPENSATED PERSONAL ABSENCE</b>		Processing of Completion Vouchers	6-1009
Cost Accounting Standard 408 --- Accounting for Costs of Compensated Personal Absence	8-408	Receipt-Completion Vouch- ers	6-1009.1
<b>COMPENSATION COSTS</b>		Responsibilities for Processing and Approval of Interim and Completion Cost-Reimbursement Vouchers	6-1000
Determination of Reasona- bleness of Compensation Costs	6-413.4	Review-Completion Vouch- ers	6-1009.2
Offsets – Compensation Costs	6-413.7	Timeliness of the Receipt and Review-Completion Vouchers	6-1009.3
Reasonableness of Compen- sation Costs of Owners, Executives, and Other Employees Having a Higher Risk of Unreason- able Compensation	6-414	<b>COMPLIANCE REVIEW</b>	
Reasonableness of Compen- sation Costs	6-413	Compliance Reviews	5-1006
<b>COMPENSATION SYSTEM</b>		Management Compliance Reviews	5-1106
Compensation System – In- formation Technology System Internal Controls	5-810	Scope of Compliance Re- views	5-1006.2
Compensation System Re- view (CSR) Considera- tions	6-414.2	<b>COMPLIANCE TESTING</b>	
Compensation System Re- view and Audit Report	5-812	<b>COMPLIANCE WITH</b>	
Compensation System Re- view and Audit Results	5-811	Audit for Contractor Com- pliance with Certification and Agreement	14-908.4
Compensation System Re- views (CSR) and Audit of Internal Control	5-800	Audit of Contractor Com- pliance with "Limitation of Cost," "Limitation of Funds," and "Limitation on Payments" Clauses	11-100
Description of a Compensa- tion System	5-802.1	Audit Of Contractor Com- pliance With Contract Fi- nancial Management Re- quirements	11-000
General Audit Policy for Compensation System Re- view(s) (CSR)	5-803	Audit of Contractor Com- pliance with Earned Value Management System (EVMS) Guidelines	11-200
Management Reviews of the Compensation System	5-806	Audit of Disclosure State- ment and/or Established Practices to Ascertain Compliance with CAS and FAR	8-303
<b>COMPLETION</b>			
Actions Taken at Completion of the Audit	6-708.1		
Actions Taken at Completion of the Audit	6-709.1		
Completion Stage of Termi- nated Work	12-304.11		

<i>TOPIC</i>	<i>REFERENCE</i>	<i>TOPIC</i>	<i>REFERENCE</i>
Audit of Estimated, Accumulated, and Reported Costs to Ascertain Compliance with CAS and FAR	8-304	gramming and Reprogramming	7-103
Audit Reports on Compliance with CAS (CAS Compliance Reports)	10-807	<b>COMPUTER-AIDED AUDIT</b> Computer-Aided Audit Applications	4-408
Audit Reports on Noncompliance with Disclosed or Established Practices, CAS, or FAR (Noncompliance Reports)	10-808	<b>CONCURRENT AUDITING</b> Audit Planning – Concurrent Auditing	6-107.2 6-107
Compliance with Cost Accounting Standards Board (CASB) Rules, Regulations, and Standards, and with FAR	8-300	Concurrent Auditing Stratification in Concurrent Auditing	B-606
Compliance with FAR 31.205-6(b)(1), Compensation pursuant to labor-management agreements	6-413.1	<b>CONFERENCES WITH</b> Conferences With the Contractor (Entrance, Interim, and Exit) on Audit Plans and Results	4-300
Evaluating Contractor Compliance with Administrative Suspension and Debarment Agreements	4-711	Exit Conferences and Release of Draft Audit Reports	4-106
Evaluation of Compliance with Internal Controls	6-404.5	Regional Conferences with GAO	1-205.3
Illustrations - Compliance with the Standard	8-404.3	<b>CONFIRMATION</b> DCAA Response to Accounts Receivable Confirmation Requests from CPA Firms	4-203
Noncompliance with CAS	8-302	Written Confirmation of Specific Cost Information	9-107.2
Noncompliance with FAR Part 31	8-502.8	<b>CONGRESS</b> Relationship with Members of Congress and Congressional Committees	1-409
AICPA Reporting Standards for Attestation Engagements (GAGAS 6.30)	2-402	<b>CONSISTENCY</b> Allocation Methods and Consistency of Application	6-505.2
Reporting Compliance with Generally Accepted Government Auditing Standards (GAGAS 6.32 and 1.12)	2-403	Consistency between Estimating and Accumulating Costs	8-401.1
<b>COMPUTER COST ALLOCATION</b> Computer Cost Allocation (Algorithm)	7-100	Consistency by Asset, Not for All Assets	7-411.3
<b>COMPUTER OPERATING COSTS</b> Allocation of Computer Operating Costs	7-102	Consistency in Accounting and Estimating	7-411.4
<b>COMPUTER PROGRAM</b> Significant Nonrecurring Costs of Computer Pro-		Consistency in Depreciation Method	7-411
		Consistency in Reporting Costs	8-401.2
		Consistency in Using Standards	9-314.4
		Consistency with Strategic and Long-Range Plans	5-508.3

<i>TOPIC</i>	<i>REFERENCE</i>	<i>TOPIC</i>	<i>REFERENCE</i>
Cost Accounting Standard 401 --- Consistency in Es- timating, Accumulating and Reporting Costs	8-401	Coordination with Contractor and Government Contract Administration Personnel	4-102
Cost Accounting Standard 402 --- Consistency in Al- locating Costs Incurred for the Same Purpose	8-402	DCAA Responsibilities to Procurement and Contract Administration Organiza- tions	1-403.1
Evaluation of Consistency in Estimating and Account- ing	9-311.2	FAO Coordination with Pro- curement and Contract Administration Personnel	4-100
Evaluation of Internal Equity or Consistency	5-808.5	FAO Participation in Pro- curement Meetings Prior to receipt of Audit Request	4-103
General Rule on Consistency	7-411.1	Financial Liaison Advisory Services to Contract Ad- ministration Offices	15-306
<b>CONSTRUCTION</b>		Interim Discussions	4-105
Construction – Moving Av- erage	E-307.2	Post Issuance Support	4-107
Construction – Scatter Dia- gram	E-104.2	Procurement and Contract Administration Responsi- bilities to DCAA	1-403.2
Construction and architect- engineer contracts	A-300 31.105	Relationships with DoD Pro- curement and Contract Administration Organiza- tions	1-403
Construction and architect- engineer contracts	A-300 31.201-7	Required Notification to Contract Administration Offices and Courtesy No- tice to Contractors	1-503.2
Cost Accounting Standard 417 --- Cost of Money as an Element of the Cost of Capital Assets Under Con- struction	8-417	<b>CONTRACT AUDIT COORDINATOR</b>	
Equipment Costs On Con- struction Contract Propo- sals or Claims	12-802.5	Contract Audit Coordinator (CAC) Program	15-200
Prohibition Against the Use of DoD Funds for Con- struction of New Buildings	13-906	Contract Audit Coordinator (CAC)	8-104.3
<b>CONSULTANT SERVICE COST</b>		<b>CONTRACT AUDIT FOLLOW-UP</b>	
Professional and Consultant Service Costs	7-2105	Contract Audit Follow-up	15-600
Professional and consultant service costs	A-300 31.205-33	<b>CONTRACT CLAUSE</b>	
<b>CONTRACT TERMS</b>		Contract clause	A-400 231.100-70
Briefing of Contract Terms	5-911.2	Contract Clauses	14-112
Contract Terms	6-603.5	Purchasing System -- Con- tract Clause Flow Down	5-607
Special Considerations in Audit of Selected Contract Terms	6-200	<b>CONTRACT DISPUTES</b>	
<b>CONTRACT ADMINISTRATION</b>		Contract Disputes Act	12-504
Contract Administration In- terface	9-1005.6	Coordinated Support of Con- tract Disputes Activity	15-503
		DCAA Contract Disputes Cases	15-504.1
		FAO Responsibilities in Con- tract Disputes Cases	15-506

<i>TOPIC</i>	<i>REFERENCE</i>	<i>TOPIC</i>	<i>REFERENCE</i>
Procedures for Actual or Potential Contract Disputes Cases	15-500	<b>CONTRACTOR AIRCRAFT</b> Travel Costs on Contractor Aircraft - Owned, Leased, or Chartered	7-1003
Regional Contract Disputes Coordinator (CDC) Responsibilities in Contract Disputes Cases	15-505	<b>CONTRACTOR APPEALS</b> <b>See Contract Disputes Cases</b>	
Relationship with Government Legal Counsel in Contract Disputes, Bid Protests, and Other Matters	1-406	<b>CONTRACTOR COST DATA REPORTS (CCDRS)</b> Audits of Contractor Cost Data Reports (CCDRs)	11-400
Reporting Requirements for Contract Disputes Cases	15-504	<b>CONTRACTOR DISCLOSURES</b> DoD Contractor Disclosure Program	4-707
<b>CONTRACT MODIFICATIONS</b>		<b>CONTRIBUTIONS</b> Contributions Claimed as Dues or Subscriptions	7-1102.6
Prior Contract Briefings	12-604	Contributions or donations Suspected Illegal Political Contributions	A-300 31.205-8 4-706
Contract Modifications Causing Subcontract Terminations	12-102	<b>CONTROL ENVIRONMENT</b> Accounting System (Control Environment)	5-311
Effect of Contract Modifications	8-103.4	Assignment of Authority and Responsibility - Impact on Control Environment	5-309
<b>CONTRACTING OFFICER</b>		Audit of Internal Controls -- Control Environment and Overall Accounting Controls	5-300
Communicating with the Contracting Officer at the Start of the Audit	14-116.1	<b>CONTROL OBJECTIVES</b> Determining if Relevant Control Objectives and Related Control Activities Exist	5-107
Contracting Officer Decisions	15-502	<b>CONTROL RISK</b> Assessing Control Risk and Designing Substantive Audit Tests	2-306.2
Contracting Officer's Designated Representatives for Receiving Certified Cost or Pricing Data	14-106	Assessing Control Risk	5-109
Contracting Officers' Position	7-1205.1	Assessment of Control Risk	5-111.2
Contracting Officer's Record of Price Negotiations	14-111	Control Risk Assessment	3-305.2
Contracting Officer's Treatment of Reported Recommendations	15-403.4	Obtaining an Understanding of a Contractor's Internal Controls and Assessing Control Risk	5-100
Coordinate with Government Trial Attorney and Contracting Officer	15-506.3	<b>CONTROL STRUCTURE</b> Internal Control Structure (GAGAS 6.10 – 6.12)	2-306
Coordination with Contracting Officers and Paying Offices	6-1007.1	<b>COOPERATIVE</b> Cooperative Arrangements/Agreements	7-1506
Coordination with Contracting Officers	9-305		
Establishment of Final Indirect Cost Rates by Contracting Officer Negotiation	6-709		
Reporting to the Contracting Officer	3-204.2		

<i>TOPIC</i>	<i>REFERENCE</i>	<i>TOPIC</i>	<i>REFERENCE</i>
Cooperative Research Consortium Costs	7-2115	Corporate, Home Office or Service Center Audits	6-804
<b>COORDINATED AUDIT</b>		<b>CORRECTION COSTS</b>	
Audit Approach and Coordinated Audits at Educational Institutions	13-307	Correction Costs for Internal Control Deficiencies	7-2109
Coordinated Audit Approach	13-703	Correction Costs of Quality Control Program Deficiencies	7-2109.1
Coordinated Audit Approach	7-1904	<b>CORRELATION</b>	
Coordinated Audit Matrix	13-703.2	Correlation Analysis	E-205
Coordinated Audit Matrix	4-202.3	Correlation and Regression Analysis	E-200
Coordinated Audit Objectives or Programs	15-206	Correlation and Use of Scatter Diagrams	E-100
Coordinated Audit Planning Procedures for Coordinated Audits	4-202.1 15-206.3	Determining the Existence of Correlation	E-205.2
<b>COORDINATION WITH</b>		Evaluating the Extent of Correlation	E-205.3
Audit Coordination within Multiorganizational Companies	8-204	<b>COST ACCOUNTING PERIOD</b>	
Coordination with ACO	14-606	Cost Accounting Standard 406 --- Cost Accounting Period	8-406
Coordination with Contracting Officers and Paying Offices	6-1007.1	<b>COST ACCOUNTING PRACTICES</b>	
Coordination with Contracting Officers	9-305	Changes in Cost Accounting Practices	7-1811
Coordination with Contractor and Government Contract Administration Personnel	4-102	Disclosure of Cost Accounting Practices	5-311.2
Coordination with Contractor Internal and External Auditors	4-200	<b>COST ACCOUNTING STANDARD</b>	
Coordination with Government Technical Personnel	6-506	Applicable Cost Accounting Standards at Educational Institutions	13-209.1
Coordination with Technical Representatives	9-504.1	Audit of Cost Impact Proposals Submitted Pursuant to the Cost Accounting Standards (CAS) Clause	8-500
Coordination with the Contractor	5-803.4	Audit Reports on Cost Accounting Standards Matters	10-800
Coordination with the PCO/ACO and Technical Staff on Warranty Costs	7-1605	Compliance with Cost Accounting Standards Board (CASB) Rules, Regulations, and Standards, and with FAR	8-300
DCAA Coordination with Subteams	9-1308.2	Cost Accounting Standard 401 --- Consistency in Estimating, Accumulating and Reporting Costs	8-401
FAO Coordination with Contract Administration Personnel	4-100	Cost Accounting Standard 402 --- Consistency in Al-	
Program Plan Coordination with Government and Contractor Personnel	14-113.2		
<b>CORPORATE OR HOME OFFICE</b>			
Corporate or Home Office Assessments	9-703.14		

<i>TOPIC</i>	<i>REFERENCE</i>	<i>TOPIC</i>	<i>REFERENCE</i>
locating Costs Incurred for the Same Purpose	8-402	Cost Accounting Standard 416 --- Accounting for Insurance Cost	8-416
Cost Accounting Standard 403 --- Allocation of Home Office Expenses to Segments	8-403	Cost Accounting Standard 417 --- Cost of Money as an Element of the Cost of Capital Assets Under Construction	8-417
Cost Accounting Standard 404 --- Capitalization of Tangible Assets	8-404	Cost Accounting Standard 418 --- Allocation of Direct and Indirect Costs	8-418
Cost Accounting Standard 405 --- Accounting for Unallowable Costs	8-405	Cost Accounting Standard 420 --- Accounting for Independent Research and Development Costs and Bid and Proposal Costs (IR&D and B&P)	8-420
Cost Accounting Standard 406 --- Cost Accounting Period	8-406	Cost Accounting Standards (CAS) -- Home Office	6-804.3
Cost Accounting Standard 407 --- Use of Standard Costs for Direct Material and Direct Labor	8-407	Cost Accounting Standards at Educational Institutions	13-209
Cost Accounting Standard 408 --- Accounting for Costs of Compensated Personal Absence	8-408	Cost Accounting Standards Audits	4-304.6
Cost Accounting Standard 409 --- Depreciation of Tangible Capital Assets	8-409	Cost Accounting Standards	8-000
Cost Accounting Standard 410 --- Allocation of Business Unit General and Administrative Expenses to Final Cost Objectives	8-410	Cost Accounting Standards	8-400
Cost Accounting Standard 411 --- Accounting for Acquisition Costs of Material	8-411	Establishment of Cost Accounting Standards Board (CASB)	8-102.1
Cost Accounting Standard 412 --- Composition and Measurement of Pension Costs	8-412	Influence of Cost Accounting Standards	12-105
Cost Accounting Standard 413 --- Adjustment and Allocation of Pension Cost	8-413	Overview - Cost Accounting Standards Board (CASB) Rules and Regulations	8-100
Cost Accounting Standard 414 --- Cost of Money as an Element of the Cost of Facilities Capital	8-414	Planning in Connection with Cost Accounting Standards	3-104.15
Cost Accounting Standard 415 --- Accounting for the Cost of Deferred Compensation	8-415	<b>COST ESTIMATES</b>	
		Audit Of Cost Estimates And Price Proposals	9-000
		Audit of Parametric Cost Estimates	9-1000
		Contractor Estimating Methods and Procedures-Cost Estimates	9-303
		Cost Estimates Based on Standard Costs	9-314
		Deficiencies in Specific Cost Estimates	9-310
		Direct Labor-Cost Estimates Based on Historical Cost	9-503
		Evaluating Direct Labor Cost Estimates	9-500

<i>TOPIC</i>	<i>REFERENCE</i>	<i>TOPIC</i>	<i>REFERENCE</i>
Evaluating Direct Material Cost Estimates	9-400	Guidance on Evaluation of Cost Impact Proposals	8-503
Evaluating Major Subcontract Proposal Cost Estimates	9-406	<b>COST IMPACT STATEMENTS (CAS COST IMPACT REPORTS)</b>	
Evaluation of Cost Estimates After Costs Have Been Incurred	9-313	<b>COST OF MONEY</b>	
Evaluation of Individual Cost Estimates and Cost Realism	9-311	Cost Accounting Standard 414 --- Cost of Money as an Element of the Cost of Facilities Capital	8-414
Evaluation of Methods and Procedures-Cost Estimates	9-309	Cost Accounting Standard 417 --- Cost of Money as an Element of the Cost of Capital Assets Under Construction	8-417
Evaluation of Parametric Cost Estimates	9-1003.2	Cost of money	A-300 31.205-10
General Evaluation Procedures for Cost Estimates	9-300	Cost of Money	A-400 231.205-10
Make or Buy Decisions – Direct Material Cost Estimates	9-405	<b>COST OR PRICING DATA</b>	
Source of Material Cost Estimates	9-402.1	Audit Reports on Postaward Audits of Certified Cost or Pricing Data	10-600
Uses of Parametric Cost Estimates	9-1002.3	Audits of Proposals Based on Data Other Than Certified Cost or Pricing Data	9-207
Variations-Direct Labor Cost Estimates	9-503.8	Certificate of Current Cost or Pricing Data	14-107
<b>COST ESTIMATING METHODS</b>		Contracting Officer's Designated Representatives for Receiving Certified Cost or Pricing Data	14-106
Cost Estimating Methods	D-400	Certified Cost or Pricing Data	14-104
Labor Cost Estimating Methods	D-407	Deficient or Denial of Access to Certified Cost or Pricing Data	9-205
Material Cost Estimating Methods	D-408	Determining Adequacy of Certified Cost or Pricing Data	9-204
<b>COST IMPACT PROPOSALS</b>		Determining Adequacy of Data Other than Certified Cost or Pricing Data	9-208
Adequacy of Cost Impact Proposals	8-502.5	Determining What Data are Cost or Pricing Data	14-104.4
Audit of Cost Impact Proposals Submitted Pursuant to the Cost Accounting Standards (CAS) Clause	8-500	Errors in Certified Cost or Pricing Data	14-104.7
Audit of Cost Impact Proposals	8-502.6	Evaluating the Adequacy of Certified Cost or Pricing Data or Data Other Than Certified Cost or Pricing Data in Price Proposals	9-200
Audits on CAS Cost Impact Proposals	10-809	Evaluations of Data Other Than Certified Cost or Pricing Data in Support of	
Conferences and Reports on Audits-Cost Impact Proposals	8-505		
Failure to Submit Cost Impact Proposals	8-504		
General - Cost Impact Proposals	8-502		

<i>TOPIC</i>	<i>REFERENCE</i>	<i>TOPIC</i>	<i>REFERENCE</i>
Requests for Exception From Certified Cost or Pricing Data Requirements	14-907	A-122 "Cost Principles for Nonprofit Organizations," and Related Areas for Audit Consideration	13-800
Data Other Than Certified Cost or Pricing Data Requirements	9-206	OMB Circular A-122 - "Cost Principles for Nonprofit Organizations"	13-205
Postaward Audits of Contractor Certified Cost or Pricing Data	14-100	OMB Circular A-21 - "Cost Principles for Educational Institutions"	13-203
Postaward Audits of Certified Cost or Pricing Data for Possible Defective Pricing	4-304.3	OMB Circular A-87 - "Cost Principles for State, Local, and Indian Tribal Governments"	13-206
Price Reduction for Defective Certified Cost or Pricing Data	14-112.1	Part 31 --- Contract Cost Principles and Procedures	A-300
Reporting Results of Evaluations of Pricing Proposals with Certified Cost or Pricing Data or Data Other than Certified Cost or Pricing Data	9-210	<b>COST REALISM</b> Cost Realism Analyses Evaluation of Individual Cost Estimates and Cost Realism	9-311.4 9-311
Subcontractor Certified Cost or Pricing Data	14-108	<b>COST-REIMBURSEMENT</b> Cost-Reimbursement Contracts	6-704.1
Submission or Disclosure of Certified Cost or Pricing Data	14-105	Determination of Allowable Costs Under Cost-Reimbursement Vouchers	6-1005
Updating Certified Cost or Pricing Data	14-105.5	Interim Cost-Reimbursement Billings	6-705
<b>COST PRINCIPLES</b>		Notices of Cost Suspensions and Disapprovals under Cost-Reimbursement Contracts	6-900
Applicable Cost Principles - Termination Audits	12-104	Procedures for Processing Non-DoD Cost-Reimbursement Vouchers	15-103
Applicable cost principles	A-300 31.106-1	Responsibilities for Processing and Approval of Interim and Completion Cost-Reimbursement Vouchers	6-1000
Contract Cost Principles And Procedures	A-000	<b>COST-TYPE CONTRACTS</b> Auditing Terminations of Cost-Type Contracts	12-400
Cost Principles Applicable to Environmental Cost	7-2120.3	Credits and Refunds on Cost-Type Contracts	6-203
Cost Principles	13-803	Termination of Subcontracts for the Convenience of the Contractor Under Cost-Type Contracts	12-406
Defense Federal Acquisition Regulation Supplement (DFARS) Part 231 - Contract Cost Principles and Procedures	A-400	<b>CPSR</b> See Purchasing	
Federal Acquisition Regulation (FAR) --- Part 31 --- Contract Cost Principles and Procedures	A-300		
NASA Cost Principles and Procedures	15-106.1		
Non-DoD Cost Principles and Procedures	15-102.3		
Office of Management and Budget (OMB) Circular			

<i>TOPIC</i>	<i>REFERENCE</i>	<i>TOPIC</i>	<i>REFERENCE</i>
<b>CREDITS AND REFUNDS</b>		<b>DATA RIGHTS</b>	
Credits and Refunds on Cost-Type Contracts	6-203	Evaluation of Data Rights Price Proposals	9-109
Processing Adjustments for Credits and Refunds	6-203.2	<b>DEFECTIVE PRICING</b>	
<b>CSR</b>		<b>See Postaward Audit</b>	
<b>See Compensation System</b>		<b>DEFENSE SECURITY COOPERATION AGENCY</b>	
<b>CUMULATIVE ALLOWABLE COST WORKSHEET (CACWS)</b>		<b>See DSCA</b>	
Cumulative Allowable Cost Worksheet (CACWS)	6-711.3	<b>DEFERRED COMPENSATION</b>	
Cumulative Allowable Cost Worksheet (CACWS), Comparable Worksheets, or Contract Audit Closing Statement Reports (CACS)	10-902	Cost Accounting Standard 415 --- Accounting for the Cost of Deferred Compensation	8-415
<b>DAR SECTION XV</b>		Cost Paid under the Interrelated Deferred Compensation Agreement	7-510.3
<b>See Cost Principles</b>		Pension Versus Deferred Compensation ESOPs	7-2114.2
<b>DATA OTHER THAN CERTIFIED COST OR PRICING DATA</b>		Split-Dollar Life Insurance Cost / Deferred Compensation Plans	7-510
Audits of Proposals Based on Data Other Than Certified Cost or Pricing Data	9-207	<b>DELAY/DISRUPTION</b>	
Determining Adequacy of Data Other than Certified Cost or Pricing Data	9-208	<b>See Claims</b>	
Evaluating the Adequacy of Certified Cost or Pricing Data or Data Other Than Certified Cost or Pricing Data in Price Proposals	9-200	<b>DENIAL OF ACCESS</b>	
Evaluations of Data Other Than Certified Cost or Pricing Data in Support of Requests for Exception From Certified Cost or Pricing Data Requirements	14-907	Conditions Representing Denial of Access to Contractor Records	1-504.4
Data Other Than Certified Cost or Pricing Data Requirements	9-206	Deficient or Denial of Access to Certified Cost or Pricing Data	9-205
Reporting Results of Evaluations of Pricing Proposals with Certified Cost or Pricing Data or Data Other than Certified Cost or Pricing Data	9-210	Impact of Contractor Denial of Access	1-504.6
<b>DATA PROCESSING</b>		<b>DEPARTMENT OF HEALTH AND HUMAN SERVICES</b>	
<b>See Information Technology</b>		Non-DoD Supplement --- Address List for Department of Health and Human Services Regional Audit Offices	15-1S3
		Supplemental Requirements for Department of Health and Human Services (DHHS) and Health Care Financing Administration (HCFA) Contracts.	15-111
		<b>DEPRECIATION COSTS</b>	
		Depreciation Costs	7-400
		General Audit Techniques for Depreciation Costs	7-403

<i>TOPIC</i>	<i>REFERENCE</i>	<i>TOPIC</i>	<i>REFERENCE</i>
<b>DEPRECIATION METHODS</b>		Evaluating Direct Material Cost Estimates	9-400
Depreciation Methods for Commercial Versus Government Work	7-404.2	Indirect Material	9-703.7
Depreciation Methods Under the General Rules	7-406	Make or Buy Decisions – Direct Material Cost Estimates	9-405
General Principles for Depreciation Methods	7-406.1	Using Direct Materials Cost Trend Data	9-408
<b>DFARS</b>		<b>DISCLOSURE STATEMENT</b>	
<b>See Cost Principles</b>		Audit of Disclosure Statement and/or Established Practices to Ascertain Compliance with CAS and FAR	8-303
<b>DHHS</b>		Audit Programs and Working Papers for Disclosure Statement Adequacy Audits	8-205
<b>See Department of Health &amp; Human Services and/or Non-DoD</b>		Audit Reports on Adequacy of Initial Disclosure Statement (Disclosure Statement Reports)	10-804
<b>DIFFERENCES OF OPINION</b>		Audit Reports on Compliance of Initial Disclosure Statement (Disclosure Statement Reports)	10-805
Differences of Opinion Between DCAA Offices	6-807	Audit Reports on Concurrent Adequacy and Compliance Audits of Revised Disclosure Statements (Concurrent CAS Reports)	10-806
Differences of Opinion Between DCAA Offices	9-104.6	Audits of Disclosure Statement for Adequacy	8-200
<b>DIRECT BILLING</b>		CAS Disclosure Statements. Changes to Disclosure Statements and/or Established Practices	7-1810.2
Contractor Continued Participation in the Direct Billing Program	6-1007.6	Disclosure Statement - Basic Requirements at Educational Institutions	13-209.2
Direct Submission of Interim Public Vouchers to Disbursing Offices (Direct Billing)	6-1007	Disclosure Statement - Transition Period at Educational Institutions	13-209.3
<b>DIRECT LABOR COST</b>		Disclosure Statement - Waiver Authority - Educational Institutions	13-209.4
Evaluating Direct Labor Cost Estimates	9-500	Disclosure Statement Submission of Disclosure Statement	6-504.3
Methods of Estimating-Direct Labor Costs	9-502	<b>DISPOSITION OF ASSETS</b>	
Variances-Direct Labor Cost Estimates	9-503.8	Gain or Loss on Disposition of Assets	7-412
<b>DIRECT LABOR HOURS</b>			
Direct Labor Hours Based on Technical Data	9-504		
<b>DIRECT LABOR RATES</b>			
Evaluation of Estimated Direct Labor Rates	9-505		
<b>DIRECT MATERIAL</b>			
Cost Accounting Standard 407 --- Use of Standard Costs for Direct Material and Direct Labor	8-407		
Direct Materials Estimating Methods	9-402		
Direct Materials Requiring Special Consideration	9-407		
Evaluating Contractor's Direct Materials Pricing Procedures	9-404		

<i>TOPIC</i>	<i>REFERENCE</i>	<i>TOPIC</i>	<i>REFERENCE</i>
<b>DODIG</b>		<b>EDPE</b>	
Relationship with DoDIG, NASA IG and Other Executive Branch Internal Audit Organizations	1-404	See Lease Cost	
Relationship with the DoDIG and Military Inspectors General	1-404.7	<b>EDUCATIONAL INSTITUTIONS</b>	
<b>DSCA</b>		See Chapter 13	
Compliance Audit for the Defense Security Cooperation Agency [DSCA]	14-908	<b>EICHLEAY FORMULA</b>	
<b>DUES</b>		Audit Approach to the Eichleay Formula	12-805
Contributions Claimed as Dues or Subscriptions	7-1102.6	Eichleay Formula Example	12-804.5
Dues, Membership Fees and Professional Activity Costs	7-1100	<b>EMBLEMS</b>	
Dues, Memberships, and Subscription Costs	7-1102	Contractor Logos and Emblems	7-1205
<b>EARLY RETIREMENT</b>		<b>EMPLOYEE INTERVIEWS</b>	
See Incentive Payments		Detailed Employee Interviews	6-404.9
<b>EARNED VALUE MANAGEMENT</b>		Evaluation of Labor Cost Charging and Allocation (Employee Interviews)	6-404
Audit of Contractor Compliance with Earned Value Management System (EVMS) Guidelines	11-200	<b>EMPLOYEE MORALE</b>	
Audit of Selected Cost Management Reports Submitted by Contractors Without Earned Value Management (EVM) Reporting Requirements	11-300	See Employee Welfare	
<b>ECONOMIC</b>		<b>EMPLOYEE STOCK OWNERSHIP</b>	
Adjustments for Economic Factors in Regression Analysis	E-206	Employee Stock Ownership Plans (ESOPs)	7-2114
Business Economic Cycle	E-306	<b>EMPLOYEE TRAINING AND EDUCATIONAL COSTS</b>	
Economic planning costs	A-300 31.205-12	Employee Training and Educational Costs	7-900
Economic Price Adjustments Proposed Economic Adjustments - Evaluation Techniques and Considerations	9-800	<b>EMPLOYEE WELFARE</b>	
The Economic Recovery Tax Act of 1981 --- ACRS	7-405.4	Employee Welfare and Morale Expense	7-2103
The Economic Usefulness Criterion of FAR 31.205-11(e)	7-405.1	<b>EMPLOYER LIABILITY</b>	
Types of Economic Price Adjustments	9-803	Workers' Compensation and Employer Liability Insurance Cost	7-507
		<b>ENGINEERING CHANGES</b>	
		Engineering Changes -- NASA	3-S208
		Proposed Engineering Changes Costs	9-503.5
		<b>ENTERPRISE RESOURCE PLANNING</b>	
		Accounting for Costs Related to Enterprise Resource Planning (ERP) Systems	7-105
		Enterprise Resource Planning Systems	5-406.7
		<b>ENVIRONMENTAL COSTS</b>	
		Environmental Costs	7-2120
		<b>EQUITABLE PRICE ADJUSTMENT</b>	
		See Claims	

<i>TOPIC</i>	<i>REFERENCE</i>	<i>TOPIC</i>	<i>REFERENCE</i>
<b>ERP</b>		Internal Control Reporting- Estimating System	5-1213
<b>See Enterprise Resource Plan- ning</b>		Labor Estimating Systems --- General	D-102.1
<b>ESARS AND SARS</b>		Monitoring and Follow-up- Estimating System	5-1216
<b>See Cost/Schedule Control</b>		<b>ESTIMATING SYSTEM</b>	
<b>ESOP</b>		<b>See Cost Estimating Methods</b>	
<b>See Employee Stock Owner- ship</b>		<b>ESTIMATING SYSTEM</b>	
<b>ESTABLISHED PRACTICES</b>		<b>REPORTS</b>	
Audit of Disclosure State- ment and/or Established Practices to Ascertain Compliance with CAS and FAR	8-303	<b>See 10-400</b>	
Audit Reports on Noncom- pliance with Disclosed or Established Practices, CAS, or FAR (Noncom- pliance Reports)	10-808	<b>EVIDENCE</b>	
Changes to Disclosure Statements and/or Estab- lished Practices	8-303.3	Obtaining Sufficient, Appro- priate Audit Evidence (GAGAS 7.55 – 7.71)	2-506
<b>ESTIMATING STANDARDS</b>		Evidence (GAGAS 6.04b)	2-302.3
Distinction Between Estimat- ing Standards and Parame- tric Cost Estimating	9-1006.1	Types, Sources, and Relative Quality of Audit Evidence	3-104.14
Estimating Standards	9-1006	<b>EVM</b>	
Use of Estimating Standards	9-1006.2	<b>See Earned Value Manage- ment</b>	
<b>ESTIMATING SYSTEM</b>		<b>EXCEPTION FROM</b>	
ACO Processing of the Esti- mating System Report	5-1215	<b>CERTIFIED COST OR</b>	
Audit of Estimating System Internal Controls	5-1200	<b>PRICING DATA</b>	
Characteristics of an Ade- quate Estimating System	5-1204.1	Evaluations of Data Other Than Certified Cost or Pricing Data in Support of Requests for Exception From Certified Cost or Pricing Data Requirements	14-907
Comprehensive Surveys- Estimating Systems	5-1203.1	<b>EXECUTIVE</b>	
Continuous Evaluation- Estimating System	5-1217	<b>COMPENSATION</b>	
Contract Certification- Estimating Systems	5-1210	<b>See Compensation Costs</b>	
Coordinating Team Surveys- Estimating Systems	5-1205.1	<b>EXTENDED OVERHEAD</b>	
Distribution of Estimating System Audit Reports to DCMA District Offices	10-412.4	<b>See Equitable Adjustments</b>	
Estimating System- Description	5-1207	<b>EXTRAORDINARY RELIEF</b>	
Information Technology Sys- tem Internal Controls- Estimating Systems	5-1211	Claims for Extraordinary Re- lief	12-900
		<b>EXTRAORDINARY REVIEWS</b>	
		<b>(SCRUBBING)</b>	
		<b>See Correction Costs</b>	
		<b>FACILITIES CONTRACTS</b>	
		Facilities contracts	A-300 31.106
		<b>FAR PART 31</b>	
		<b>See Cost Principles</b>	
		<b>FASB STATEMENT 13</b>	
		<b>See Lease Cost And Deprecia- tion Cost</b>	
		<b>FASB STATEMENT NO. 87</b>	
		<b>See Pension Cost</b>	

<i>TOPIC</i>	<i>REFERENCE</i>	<i>TOPIC</i>	<i>REFERENCE</i>
<b>FEDERAL AWARDS</b>		Financial Liaison Advisors (FLA) Directory	
Reporting on Schedule of Expenditures of Federal Awards	13-706.4	Financial Liaison Advisory Services for Special Access Programs (SAP)	15-307
Types of Federal Awards	13-202	Financial Liaison Advisory Services to Contract Administration Offices	15-306
<b>FFRDC</b>		Financial Liaison Advisory Services	15-300
<b>See Chapter 13</b>		<b>FINANCIAL MANAGEMENT</b>	
<b>FIELD AUDIT OFFICES</b>		Audit Of Contractor Compliance With Contract Financial Management Requirements	11-000
Establishment of DCAA Field Audit Offices (FAOs) and Suboffices	1-502	Contract Financial Management	3-104.10
<b>FIELD PRICING SUPPORT</b>		Contractor Financial Management	3-S203
Administrative Procedures for Field Pricing Support Audit Scope - Field Pricing Support	9-100	<b>FIRST YEAR DEPRECIATION</b>	
Coordination of the Request-Field Pricing Support	9-103.3	<b>See Depreciation Costs</b>	
DCAA Field Pricing Support at the Prime Contract Level	9-103.1	<b>FIXED-PRICE CONTRACTS</b>	
The Field Pricing Support Concept	9-103	Auditing Terminations of Fixed-Price Contracts	12-300
<b>FIELD WORK STANDARDS</b>		Fixed-Price Contracts	6-704.2
Field Work Standards for Operations Audits (Performance Audits)	2-500	Fixed-price contracts	A-300 31.102
Field Work Standards	2-300	Reimbursement of Indirect Costs on Fixed-Price Contracts	6-705.3
Field Work Standards	2-302	Repricing Proposal Reports for Incentive and Redeterminable Fixed-Price Contracts	10-904
<b>FINANCIAL CAPABILITY</b>		<b>FLASH REPORTS</b>	
Audit of Contractor Financial Capability	14-304	Real Time Reporting (Flash Reports)	10-413
Contractor Financial Capability Audits and Reporting	14-300	<b>FLOOR CHECKS</b>	
Financial Capability Audits Requested by DFAS for Contractor Installment Agreements	14-307	Access to Restricted Areas (Floor Checks)	6-405.4
Financial Capability Reporting Requirements	14-308	Observations of Work Areas (Floor Checks) Procedures	6-405
Financial Capability Opinion Criteria in Reporting on Contractor Financial Capability	5-310	<b>FMS</b>	
<b>FINANCIAL CONDITION</b>		<b>See Foreign Military Sales</b>	
Evaluation of Existing Financial Conditions	14-304.1	<b>FOIA</b>	
Financial Capability Detailed Risk Assessment Procedures	14-303	<b>See Freedom Of Information Act</b>	
Financial Liaison		<b>FOREIGN MILITARY SALES</b>	
		Definition of Foreign Military Sales (FMS)	7-1307.2
		Foreign Military Sales (FMS) Offset Arrangements	7-1307.4

<i>TOPIC</i>	<i>REFERENCE</i>	<i>TOPIC</i>	<i>REFERENCE</i>
Selling Costs Under Foreign Military Sales (FMS) Contracts	7-1307	Government Auditing (GAGAS 6.32 and 1.12)	2-403
<b>FORM 1</b>		Suspected Fraud and Unlawful Activity --- General	4-702
DCAA Form 1 Distribution	6-906	<b>FREEDOM OF INFORMATION ACT</b>	
DCAA Form 1 Preparation	6-905	Processing Freedom of Information Act (FOIA) Requests	1-700
Types of DCAA Form 1	6-903	<b>GAO</b>	
<b>FORWARD PRICING RATE POSITIONS</b>		<b>See Government Accountability Office</b>	
Forward Pricing Rate Agreements (FPRA)	9-1200	<b>GOVERNMENT ACCOUNTABILITY OFFICE</b>	
Forward Pricing Rate Agreements	9-1005.2	Assistance in Preparing Replies to Government Accountability Office (GAO) Reports	15-304.13
Forward Pricing Rate Recommendations (FPRR)	9-1202.2	Government Accountability Office Notices of Exception	6-909
<b>FORWARD PRICING RATES</b>		Interface with the Government Accountability Office in the Performance of Postaward Audits	1-206
Adjustment of Forward Pricing Rates	7-1911.1	Liaison Between DCAA and Government Accountability Office Activities	1-205
Pre-Established Forward Pricing Rates and Factors	9-312	Relationships with the Government Accountability Office	1-200
<b>FPI CONTRACT</b>		<b>GENERAL AND ADMINISTRATIVE EXPENSES</b>	
<b>See Incentive Contract</b>		Auditing General and Administrative Expenses	12-306
<b>FPRA</b>		Cost Accounting Standard 410 --- Allocation of Business Unit General and Administrative Expenses to Final Cost Objectives	8-410
<b>See Forward Pricing Rate Agreements</b>		<b>GENERAL CONTROLS</b>	
<b>FRAUD</b>		<b>See IT Internal Control</b>	
Audit Reports Involving Alleged Subcontractor Fraud	4-702.8	<b>GENERAL STANDARDS</b>	
Auditor Responsibilities for Detecting and Reporting Fraud	4-702.2	General Standards	2-200
Examples of Conditions Warranting Consideration of a Fraud Referral	14-121.2	<b>GFP</b>	
Findings and Conditions Requiring Further Pursuit as Potential Cases of Fraud (Postaward Audits)	14-121	<b>See Government Property</b>	
Fraud Indicators and Audit Procedures for Uncovering Fraud	4-702.3	<b>GIFTS</b>	
Fraud, Illegal Acts, Violations of Provisions of Contracts (GAGAS 6.13 – 6.14)	2-305	Suspected Contractor Provision of Improper	
Legal and Regulatory Requirements, Fraud and Abuse (GAGAS 7.28 – 7.35)	2-504		
Reporting on Compliance with Generally Accepted			

<i>TOPIC</i>	<i>REFERENCE</i>	<i>TOPIC</i>	<i>REFERENCE</i>
Gifts/Gratuities to Government Personnel	4-703	<b>HIGHER-TIER CONTRACTOR</b>	
<b>GOLDEN PARACHUTES</b>		Justifying Government Assistance to Higher-Tier Contractor Reviews	9-106.2
Abnormal Executive Severance Pay (Golden Parachutes)	7-1708.2	Release of Subcontract Audit Report to the Higher-Tier Contractor --- Proposals or Other Cost Submissions	10-206.3
Costs Associated With Resisting Change in Ownership (Golden Parachutes and Golden Handcuffs)	7-1708	Release of Subcontract Audit Report to the Higher-Tier Contractor	10-303.2
<b>GOVERNMENT AUDITING STANDARDS</b>		Release of Subcontract Audit Report to the Higher-Tier Contractor	10-604.2
Generally Accepted Government Auditing Standards (GAGAS)	2-101	Release of Subcontractor Data to Higher-tier Contractors	14-119.2
AICPA Reporting Standards for Attestation Engagements (GAGAS 6.30)	2-402	Special Considerations --- Release of Data to Higher-Tier Contractors	9-106.4
<b>GOVERNMENT FURNISHED PROPERTY</b>		Special Considerations - Release of Subcontractor Data to the Higher-Tier Contractor	6-801.2
<b>See Government Property</b>		<b>HISTORICAL COST</b>	
<b>GOVERNMENT PROPERTY</b>		Direct Labor-Cost Estimates Based on Historical Cost	9-503
Contract Audits of Government Property Including Government Furnished Property (GFP)	14-400	Identification of Departures from Historical Cost Patterns	E-402
Government Property Audits Upon Specific Request	14-406	Requests to Report on Comparative Historical Cost Information	9-103.6
Government Roles in Audit of Government Property	14-404	<b>HOME OFFICE EXPENSES</b>	
Types of Government Property	14-402	Corporate, Group, or Home Office Expenses	6-706.3
<b>GRANTS</b>		Cost Accounting Standard 403 --- Allocation of Home Office Expenses to Segments	8-403
<b>See Educational Institutions</b>		<b>HOTLINE</b>	
<b>GRAPHIC AND REGRESSION</b>		Defense Hotline	4-710
Audit Applications of Graphic and Regression Techniques	E-400	<b>ICAPS</b>	
Graphic and Regression Analysis Techniques	E-000	<b>See Internal Control Audit Planning</b>	
<b>HEALTH CARE FINANCING ADMINISTRATION (HCFA)</b>		<b>INCENTIVE CONTRACT</b>	
Supplemental Requirements for Department of Health and Human Services (DHHS) and Health Care Financing Administration (HCFA) Contracts.	15-111	Audit Considerations of Warranty Costs in Negotiating Final Price under Fixed-Price Incentive Contracts	7-1606
<b>HELP-WANTED</b>			
Help-Wanted Advertising Costs	7-2104		

<i>TOPIC</i>	<i>REFERENCE</i>	<i>TOPIC</i>	<i>REFERENCE</i>
Underruns, etc. on Incentive Contracts	6-206	Cost Accounting Standard 418 --- Allocation of Direct and Indirect Costs	8-418
<b>INCENTIVE PAYMENTS</b>		Direct and Indirect Cost Verification	6-610
Accounting for Early Retirement Incentive Payments	7-608	Effect of Contract Type on Indirect Cost Recovery	6-704
<b>INCURRED COST AUDIT</b>		Establishing Indirect Cost Rates at Educational Institutions	13-600
Introduction to Incurred Cost Audit Objectives	6-100	Establishment of Final Indirect Cost Rates by Audit Determination	6-708
Reporting as Part of the Annual Incurred Cost Audit	5-111.3	Establishment of Final Indirect Cost Rates by Contracting Officer Negotiation	6-709
<b>INDEPENDENCE</b>		Estimated Indirect Costs - General	9-702
Evaluation of Competency, Independence, and Objectivity	4-1004.2	Evaluating Estimated Indirect Costs	9-700
Independence (GAGAS 3.02 - 3.30)	2-203	Evaluation of Indirect Costs	9-703
Independence	5-307.1	Evaluation of Prospective Rates -- Indirect Costs	9-704
Independence, Integrity, and Objectivity	2-S103.1	Expediting Indirect Costs Settlement	12-407
Organizational Independence	5-608.1	Expediting Settlement of Indirect Costs on Completed Contracts	6-711.1
<b>INDIAN TRIBAL</b>		Expediting Settlement of Indirect Costs on Terminated Contracts	6-711.2
Contracts with State, local, and federally recognized Indian Tribal Governments	A-300 31.107	Expediting Settlement of Indirect Costs	6-711
Contracts with State, Local, and Federally Recognized Indian Tribal Governments	A-300 31.6	Final Indirect Cost Rates for non-DoD Contracts	15-102.4
Contracts With State, Local, and Federally Recognized Indian Tribal Governments	A-400 231.6	Final Indirect Cost Rates	6-706.1
OMB Circular A-87 - "Cost Principles for State, Local, and Indian Tribal Governments"	13-206	Indirect Cost Allocation Bases	3-104.9
<b>INDIRECT COST</b>		Indirect Cost Allocation Methods	13-805.3
Adjustment of Interim Indirect Cost Reimbursement Administrative Procedures for Establishing Indirect Costs	6-705.2	Indirect Cost Audit Reports for NASA	15-106.5
Advance Agreements (Indirect Cost)	6-700	Indirect Cost Base Period	6-605
Approaches to Establish Indirect Costs	9-703.3	Indirect Cost Certification	6-706
Audit of Incurred Indirect Costs	6-703	Indirect Cost Rate Calculation and Cost Distribution - Quick-Closeout	6-611
Audit of Indirect Costs at Educational Institutions	6-600	Indirect cost rate certification and penalties on unallowable costs	A-300 31.110
Audits of Indirect Cost Classification of Indirect Costs	13-500		
	6-707		
	9-703.2		

<i>TOPIC</i>	<i>REFERENCE</i>	<i>TOPIC</i>	<i>REFERENCE</i>
Indirect Cost Rates at Non-profit Organizations	13-805	Information Technology System Internal Controls- Estimating Systems	5-1211
Indirect Costs – General	12-802.4	Labor System - Information Technology System Internal Controls	5-914
Indirect Costs - NASA	3-S209	MMAS - Information Technology System Internal Controls	5-716
Indirect Costs – Termination Inventory	12-304.15	Overall Accounting Controls - Information Technology System Internal Controls	5-312
Indirect Costs Advance Agreements	6-710	Purchasing System - Information Technology System Internal Controls	5-612
Indirect Costs Allocation Methods -- Bases and Pools	6-606	Use of Information Technology Equipment for Stratification	B-608
Indirect Costs Transaction Testing Plan	6-608	Use of Information Technology to Assist in Sample Selection	B-706
Indirect costs	A-300 31.203	Using Information Technology (IT) in Contract Auditing	4-500
Individual Indirect Costs	9-703.5	<b>INSTALLMENT AGREEMENTS</b>	
Method 3 --- General Indirect Cost Allocation	7-303.3	Financial Capability Audits Requested by DFAS for Contractor Installment Agreements	14-307
Obtaining Indirect Cost Proposals	6-707.2	<b>INSURANCE COST</b>	
Reimbursement of Indirect Costs on Fixed-Price Contracts	6-705.3	Broker's Quotes Used to Estimate Self-Insurance Costs	7-506.5
Submission of Indirect Cost Proposal	6-707.1	Casualty Insurance Cost	7-509
Timeliness of Final Indirect Cost Audits	6-707.4	Cost Accounting Standard 416 --- Accounting for Insurance Cost	8-416
Types of Indirect Cost Rates	13-805.1	Insurance Costs	7-500
<b>INFORMATION TECHNOLOGY</b>		Liability Insurance Cost	7-508
Audit of Information Technology Systems Application Internal Controls	5-1400	PL 97-12 Prohibition of Certain Insurance Costs	7-508.4
Audit of Information Technology Systems General Internal Controls	5-400	Purchased Insurance Cost	7-505
Billing System - Information Technology System Internal Controls	5-1109	Review of Contractor Insurance Cost and Pension Cost	5-1303
Budgeting and Planning System - Information Technology System Internal Controls	5-511	Self-Insurance Cost	7-506
Compensation System – Information Technology System Internal Controls	5-810	Split-Dollar Life Insurance Cost / Deferred Compensation Plans	7-510
Indirect/ODC System - Information Technology System Internal Controls	5-1011		
Information Technology Environments	5-406		
Information Technology System Internal Controls	5-1406		

<i>TOPIC</i>	<i>REFERENCE</i>	<i>TOPIC</i>	<i>REFERENCE</i>
Workers' Compensation and Employer Liability Insurance Cost	7-507	Interfacing with Government Internal Audit Organizations	1-404.4
<b>INTEGRATED PRODUCT TEAMS (IPTS)</b>		Relationship with DoDIG, NASA IG and Other Executive Branch Internal Audit Organizations	1-404
Auditor Participation on Contractor and Government Process Action Teams (PATs); Integrated Product Teams (IPTS); Management Councils; and Related Streamlined Acquisition Initiatives	1-800	Support DoD IG and Internal Audit Organization Reviews	15-604.2
Integrated Product Teams (IPTS) - Background	1-802	<b>INTERNAL CONTROL AUDIT PLANNING SUMMARY (ICAPS)</b>	
<b>INTEREST</b>		Internal Control Audit Planning Summary (ICAPS)	3-300
Allowability of ESOP Interest Costs Incurred Before January 1, 1994 and Costs Associated with Valuation of ESOP Stock Incurred Before January 1, 1995	7-2114.5	<b>INTERNAL CONTROLS</b>	
Charging Interest When Defective Pricing is Found	14-124	Adequacy and Complexity of the Contractor's Systems, Policies, Procedures, and Internal Controls	3-104.11
Interest – Progress Payments	14-207	Assessment of Internal Controls at Service Organizations	3-104.19
Interest – Selected Areas of Cost	13-806.2	Audit and Evaluation of Contractor's Policies, Procedures, and Internal Controls	6-604
Interest and other financial costs	A-300 31.205-20	Audit of Billing System Internal Controls	5-1100
Interest Rates – Cost of Facilities Capital	8-414.2	Audit of Contractor Budget and Planning System Internal Controls	5-500
Interest Rates – Defective Pricing	14-125	Audit of Estimating System Internal Controls	5-1200
Interest	8-503.2	Audit of Indirect and Other Direct Cost System Internal Controls	5-1000
Ownership and Substantial Financial Interest	6-414.3	Audit of Information Technology Systems Application Internal Controls	5-1400
Signing Certificates of Non-Disclosure and Statements of Financial Interest	1-403.5	Audit of Information Technology Systems General Internal Controls	5-400
<b>INTERNAL AUDIT ORGANIZATION</b>		Audit of Internal Controls -- Control Environment and Overall Accounting Controls	5-300
DCAA Assistance to Government Internal Audit Organizations	1-404.2	Audit of Labor System Internal Controls	5-900
Government Internal Audit Organization Assistance to DCAA	1-404.3		
Illustrative Audit Situations Involving Interface Between Contract and Internal Audit Organizations	1-4S1		

<i>TOPIC</i>	<i>REFERENCE</i>	<i>TOPIC</i>	<i>REFERENCE</i>
Audit of Material Management and Accounting System (MMAS) Internal Controls -- Standards 1 Through 10	5-700	Procedures and Internal Controls	6-603.3
Audit of Policies, Procedures, and Internal Controls Relative to Accounting and Management Systems	5-000	Purchasing System - Information Technology System Internal Controls	5-612
Audit of Purchasing System Internal Controls	5-600	Reporting Compliance with Generally Accepted Government Auditing Standards (GAGAS 6.32 and 1.12)	2-403
Auditing Internal Controls at Nonmajor Contractors	5-111	Understanding and Evaluating Internal Controls	5-111.1
Billing System - Information Technology System Internal Controls	5-1109	<b>INTERNAL REVENUE SERVICE</b>	
Budgeting and Planning System - Information Technology System Internal Controls	5-511	Contractor Internal Revenue Service and State Taxes Reports	3-1S2
Compensation System – Information Technology System Internal Controls	5-810	Relationship with the Internal Revenue Service (IRS)	1-408
Considering Internal Controls (GAGAS 7.16 – 7.22)	2-505	<b>INTERPLANT BILLINGS</b>	
Evaluation of Compliance with Internal Controls	6-404.5	Interplant Billings	6-803
Evaluation of the Adequacy of Internal Controls	6-404.4	<b>INTRACOMPANY</b>	
External CPA Management Letter on Internal Controls	5-307.3	Addressing and Distributing Subcontract and Intracompany Audit Reports	10-605.2
Indirect/ODC System - Information Technology System Internal Controls	5-1011	Depreciation on Intracompany Transfers of Assets	7-404.4
Information Technology System Internal Controls	5-1406	Intracompany Proposals Included in Prime Contract Price Proposals	9-105
Information Technology System Internal Controls- Estimating Systems	5-1211	Intracompany Transactions	12-304.9
Labor System - Information Technology System Internal Controls	5-914	Intracompany Transfers	6-313
MMAS - Information Technology System Internal Controls	5-716	Reports on Intracompany and Subcontract Proposals	10-303.5
Obtaining an Understanding of a Contractor's Internal Controls and Assessing Control Risk	5-100	Subcontract and Intracompany Report Addressees	10-207.2
Overall Accounting Controls - Information Technology System Internal Controls	5-312	<b>INVESTIGATIVE AGENCIES</b>	
		Relationship With Investigative Agencies of the Government	1-405
		<b>INVESTMENT TAX CREDIT</b>	
		Investment Tax Credit	7-410
		<b>IPTS</b>	
		<b>See Integrated Product Teams</b>	
		<b>IR&amp;D AND B&amp;P</b>	
		Cost Accounting Standard 420 --- Accounting for Independent Research and Development Costs and Bid and Proposal Costs (IR&D and B&P)	8-420
		Deferred IR&D and B&P	7-1505

<i>TOPIC</i>	<i>REFERENCE</i>	<i>TOPIC</i>	<i>REFERENCE</i>
Independent Research and Development and Bid and Proposal Costs (IR&D and B&P)	7-1500	<b>LABOR SYSTEM</b>	
IR&D and B&P Allowability Criteria for CFYs Beginning After September 30, 1995	9-703.3	Audit of Labor System Internal Controls	5-900
IRS		Evaluation of Other Labor Systems (Standard Costs and Proprietor/Partner Salaries)	6-411
<b>See Internal Revenue Service</b>		Labor System - Information Technology System Internal Controls	5-914
<b>INFORMATION</b>		Labor System Authorization/Approvals	5-908
<b>TECHNOLOGY</b>	<b>IT</b>	Labor System Management Compliance Audits	5-906
<b>See</b>		<b>LABOR-MANAGEMENT AGREEMENTS</b>	
<b>JOB TRAINING</b>		<b>See Compensation Costs</b>	
Payments to Contractors Under the Workforce Investment Act	7-2113	<b>LEASE COST</b>	
<b>JOINT VENTURES</b>		Lease Cost	7-200
Accounting Considerations for Joint Ventures	7-1808.1	Related Party Lease Cost	7-206
Joint Ventures, Teaming Arrangements, and Special Business Units (SBUs)	7-1800	<b>LEASED PROPERTY</b>	
<b>KICKBACK</b>		<b>See Depreciation Costs</b>	
Public Law 99-634, "Anti-Kickback Enforcement Act of 1986"	4-7S1	<b>LEASEHOLD IMPROVEMENTS</b>	
Suspected Violations of the Anti-Kickback Act (41 U.S.C. 51 to 58)	4-704	Depreciation or Amortization of Leasehold Improvements	7-414
<b>LABOR CHARGING</b>		<b>LEGAL AND OTHER PROCEEDINGS</b>	
Analysis of Labor Charging and Allocation Procedures	6-404.2	Costs Related to Legal and Other Proceedings	7-2118
Evaluation of Conditions Influencing Contractor Labor Charging Practices	6-404.6	Costs related to legal and other proceedings	A-300 31.205-47
<b>LABOR COST ACCOUNTING</b>		<b>LEGAL COUNSEL</b>	
Audit of Labor Cost Accounting	5-911	Relationship with Government Legal Counsel in Contract Disputes, Bid Protests, and Other Matters	1-406
<b>LABOR DISTRIBUTION</b>		<b>LIMITATION OF COST</b>	
Evaluation of Labor Distribution	5-910	Audit of Contractor Compliance with "Limitation of Cost," "Limitation of Funds," and "Limitation on Payments" Clauses	11-100
Labor Distribution Edit Errors	5-913.2	Impact of Limitation of Cost or Funds Clause on Termination Settlements	12-408
Review of Labor Distribution, Transfers, and Adjustments	5-913	<b>LIMITATION OF FUNDS</b>	
<b>LABOR SETTLEMENT</b>		<b>See Limitation Of Cost</b>	
Labor Settlement and Strike Period Costs	7-800	<b>LIMITATION ON PAYMENTS</b>	
Labor Settlement Costs	7-802	<b>See Limitation Of Cost</b>	

<i>TOPIC</i>	<i>REFERENCE</i>	<i>TOPIC</i>	<i>REFERENCE</i>
<b>LITIGATION</b>		<b>MANDATORY ANNUAL</b>	
See Contract Disputes Cases		<b>AUDIT REQUIREMENTS</b>	
<b>LOBBYING COSTS</b>		Mandatory Annual Audit Re-	
Legislative Lobbying Costs A-400	231.205-22	quirements (MAARs) Ac-	
Lobbying Costs	7-2116	complishment	3-104.16
<b>LOGOS</b>		Mandatory Annual Audit Re-	
Contractor Logos and Em-		quirements (MAARs)	6-603.2
blems	7-1205	Mandatory Annual Audit Re-	
<b>LOW-RISK CONTRACTORS</b>		quirements	6-105
Audit Scope - Incurred Costs		Relationship of ICAPS and	
at Low-Risk Contractors		Mandatory Annual Audit	
with \$15 Million or Less		Requirements (MAARs)	3-303
Auditable Dollar Volume		Schedule of Mandatory An-	
(ADV)	6-104	nual Audit Requirements	
<b>LUMP-SUM WAGES</b>		(MAARs)	6-1S1
Accounting for Lump-Sum		<b>MANUFACTURER</b>	
Wages Resulting from Un-		<b>DISCOUNTS</b>	
ion Contracts	7-2119	Treatment of Manufacturer	
Lump-Sum Wages	5-911.4	Discounts to Educational	
<b>MAARS</b>		Institutions	7-306
See Mandatory Annual Audit		<b>MATERIAL COSTS AND</b>	
Requirements		<b>PURCHASED SERVICE</b>	
<b>MAKE OR BUY</b>		Audit of Incurred Material	
Make or Buy Decisions – Di-		Costs and Purchased Ser-	
rect Material Cost Esti-		vices	6-300
mates	9-405	Make or Buy Decisions – In-	
Make or Buy Decisions – In-		curred Material Costs and	
curred Material Costs and		Purchased Services	6-309
Purchased Services	6-309	<b>MATERIAL MANAGEMENT</b>	
Make or Buy Program	5-608.4	<b>AND ACCOUNTING</b>	
Purchasing Management and		<b>SYSTEM (MMAS)</b>	
Administration (Make or		Audit of Material Manage-	
Buy)	5-608	ment and Accounting Sys-	
Special Considerations in		tem (MMAS) Internal	
Make or Buy	9-405.2	Controls -- Standards 1	
<b>MANAGEMENT COUNCILS</b>		Through 10	5-700
Auditor Participation on Con-		<b>MATERIAL REQUIREMENTS</b>	
tractor and Government		Determination of Material	
Process Action Teams		Requirements	6-308
(PATs); Integrated Product		Material Requirements	
Teams (IPTs); Manage-		(MMAS Standard 2)	5-707
ment Councils; and Re-		Use of Consolidated Material	
lated Streamlined Acquisi-		Requirements	9-404.8
tion Initiatives	1-800	<b>MEMBERSHIP FEES</b>	
Management Councils	1-804.1	Costs of Membership Fees in	
Management Councils, Sin-		Organizations Engaged in	
gle Process Initiative		Lobbying or Charitable	
(SPI), and Cost-Benefit		Activities	7-1102.4
Analysis	1-804	Dues, Membership Fees and	
		Professional Activity	
		Costs	7-1100

<i>TOPIC</i>	<i>REFERENCE</i>	<i>TOPIC</i>	<i>REFERENCE</i>
<b>MEMORANDUM OF AGREEMENT</b>		tracts Awarded by National Aeronautics and Space Administration (NASA)	
Memorandum of Agreement	1-805		15-105
<b>MENTOR-PROTEGE</b>		<b>NATIONAL GUARD BUREAU AGREEMENTS</b>	
Mentor-Protege Program		National Guard Bureau Agreements with the States and Possessions	14-903
Costs	7-2122		
<b>MICROELECTRONIC CENTER (MEC)</b>		<b>NATIONAL SCIENCE FOUNDATION (NSF)</b>	
Treatment of Microelectronic Center (MEC) Costs	7-304	Supplemental Requirements for National Science Foundation (NSF) Contracts	15-117
<b>MILITARY OPERATIONS</b>		<b>NEGOTIATED FIXED RATES</b>	
Military Operations -- War Hazard, Reserve Supplements, and Desert Storm	7-2117	Negotiated Fixed Rates	13-606
<b>MMAS STANDARD</b>		<b>NEGOTIATION CONFERENCE</b>	
Audit Trail (MMAS Standard 4)	5-709	Advisory Audit Counsel in the Negotiation Conference	15-403
Commingled Inventories (MMAS Standard 9)	5-714	Arranging for DCAA Participation in Negotiation Conferences	15-304.6
Costing of Material Transactions (MMAS Standard 7)	5-712	Auditor Support of a Negotiation Conference	15-400
Internal Audits (MMAS Standard 10)	5-715	Auditor Attendance at a Negotiation Conference	15-402
Inventory Allocations (MMAS Standard 8)	5-713	Auditor Involvement at FPRA Negotiation Conferences	9-1210
Material Requirements (MMAS Standard 2)	5-707	Request for Auditor Attendance at the Negotiation Conference	15-402.2
Material Transfers (MMAS Standard 6)	5-711	Subcontract Negotiation Conferences	15-402.3
Physical Inventories (MMAS Standard 5)	5-710	<b>NEGOTIATION MEMORANDUM</b>	
System Description (MMAS Standard 1)	5-706	Distribution of Contract Documents and Price Negotiation Memorandum (PNM)	15-304.11
System Monitoring (MMAS Standard 3)	5-708	Negotiation Memorandum and Findings on Appeals	4-108
<b>MMAS</b>		Obtaining Price Negotiation Memorandums and Requesting Data for the Audit	14-115
See Material Management And Accounting System		<b>NEWS MEDIA</b>	
<b>MULTIORGANIZATIONAL COMPANIES</b>		Relationship with the News Media	1-600
Audit Coordination within Multiorganizational Companies	8-204		
<b>NASA</b>			
See National Aeronautics And Space Administration and/or Non-DoD			
<b>NATIONAL AERONAUTICS AND SPACE ADMINISTRATION (NASA)</b>			
Procedures Applicable to Cost Reimbursement Con-			

<i>TOPIC</i>	<i>REFERENCE</i>	<i>TOPIC</i>	<i>REFERENCE</i>
<b>NO COST STORAGE</b>		Procedures for Processing	
No Cost Storage Contracts	7-2111	Non-DoD Cost-Reimbursement Vouchers	15-103
<b>NON-DoD</b>		Processing Non-DoD Agency Requests for Audit Information or Services	1-303
Additional Report Distribution Requirements for Non-DoD Organizations	15-1S6	Special Procedures for Non-DoD Agencies	15-100
Applicability of CAS to non-DoD Contracts	15-102.5	<b>NONAPPROPRIATED FUND</b>	
Audit Services for Non-DoD Agencies	1-300	Audit Responsibility – Non-appropriated Funds	14-905.2
Boards of Contract Appeals - Non-DoD Agencies	15-102.9	Contract Audit Services for Nonappropriated Funds	14-905
Establishing Audit Cognizance and Processing Non-DoD Audit Requests	15-102.1	<b>NONCOMPLIANCE</b>	
Final Indirect Cost Rates for non-DoD Contracts	15-102.4	Audit Reports on Noncompliance with Disclosed or Established Practices, CAS, or FAR (Noncompliance Reports)	10-808
General Rules for Establishing Cognizance and Accepting or Rejecting Non-DoD Requests	1-302	Noncompliance with CAS	8-302
Non-DoD Cost Principles and Procedures	15-102.3	Noncompliance with FAR Part 31	8-502.8
Non-DoD Organizations to which Various Procedures are Applicable	15-104	Report Distribution - Non-compliance	10-808.7
Non-DoD Postaward Audits	15-102.10	Reporting Noncompliance	8-302.7
Non-DoD Procedures	6-703.2	Types of Noncompliance	8-302.2
Non-DoD Supplement --- Address List for Department of Agriculture Regional Audit Offices	15-1S5	<b>NONPROFIT ORGANIZATIONS</b>	
Non-DoD Supplement --- Address List for Department of Health and Human Services Regional Audit Offices	15-1S3	<b>See Chapter 13</b>	
Non-DoD Supplement -- Address List for Department of Transportation Offices	15-1S4	<b>NONRECURRING COSTS</b>	
Non-DoD Supplement - Address List for NASA Office of Inspector General Field Offices	15-1S1	Proposed Nonrecurring Costs of Labor	9-503.4
Non-DoD Supplement --- Address List for NASA Procurement Centers	15-1S2	Significant Nonrecurring Costs of Computer Programming and Reprogramming	7-103
Obtaining Technical Evaluation of Non-DoD Proposals	15-102.6	<b>NONUNION COMPENSATION</b>	
		<b>See Compensation Costs</b>	
		<b>NOTICES OF EXCEPTION</b>	
		Government Accountability Office Notices of Exception	6-909
		<b>NOTIFICATION</b>	
		Contractor Notification Letter	4-302.3
		Establishing the Engagement/Acknowledgment/Notification Letter	4-104
		Notification of Availability of Audit Assistance	15-402.1
		Notification of Visits to Contractor Facilities	1-503
		Notification Procedures	6-1007.5

<i>TOPIC</i>	<i>REFERENCE</i>	<i>TOPIC</i>	<i>REFERENCE</i>
Required Notification to Contract Administration Offices and Courtesy Notice to Contractors	1-503.2	OMB Circular A-133 Audits and Reports	13-700
Severance Pay Policies for Paid Absences Under the Worker Adjustment and Retraining Notification (WARN) Act	7-2107.10	OMB Circular A-133 Compliance Supplement	13-208
<b>NOVATION AGREEMENT</b>		OMB Circular A-133	13-702
Depreciation Under Novation Agreements	7-404.6	<b>OPERATING LEASE</b>	
Novation Agreements	7-1706	Definition of Operating Lease	7-205.1
<b>NSF</b>		Operating Leases	7-205
<b>See National Science Foundation and/or Non-DoD</b>		Related Party Operating Lease	7-206.2
<b>OBSELETE MATERIAL</b>		<b>OPERATIONS AUDITS</b>	
Audit Guidelines-Excess and Obsolete Materials	6-307.3	Field Work Standards for Operations Audits (Performance Audits)	2-500
Obsolete Materials and Tooling	12-304.12	Operations Audits – Exit Conferences	4-304.5
Spoilage, Excess Scrap, and Obsolete Material	6-307	Operations Audits – Interim Conferences	4-303.3
<b>OBSTRUCTION OF AUDIT</b>		Operations Audits	14-500
Obstruction of Audit	4-708	Programming Operations Audits at NASA Locations	15-106.3
<b>ODC</b>		Reporting Standards for Operations Audits (Performance Audits)	2-600
<b>See Other Direct Cost</b>		Special Considerations for Entrance Conferences on Major Operations Audits	4-302.2
<b>OFF-BALANCE SHEET ARRANGEMENTS</b>		Use of DCAA Operations Audits by the Should-Cost Review Team	9-1309
Review of Off-Balance Sheet Arrangements and Related Party Transactions	14-305	<b>ORGANIZATION AND REORGANIZATION</b>	
<b>OFFSETS</b>		Organization and Reorganization Costs	7-1707
Contract Overpayments, Refunds and Offsets	5-1107.11	Organization and Reorganization References	7-1710
Offsets – Compensation Costs	6-413.7	<b>OTHER DIRECT COST</b>	
Offsets – Profit Evaluations	9-906.5	Audit of Incurred Other Direct Costs and Credits	6-500
Treatment of Offsets	14-118	Audit of Indirect and Other Direct Cost System Internal Controls	5-1000
<b>OFFSITE LOCATIONS</b>		Definition of Other Direct Costs	9-602
Audit Responsibility – Off-site Locations	6-805.1	Evaluating Estimated Other Direct Costs (ODC)	9-600
Offsite Locations (including overseas locations)	6-805	General Audit Policy - Indirect and Other Direct Costs	5-1003
<b>OMB CIRCULARS</b>			
<b>See Chapter 13</b>			
<b>OMB CIRCULAR A-133</b>			
OMB Circular A-133 - “Audits of States, Local Governments, and Nonprofit Organizations”	13-207		

<i>TOPIC</i>	<i>REFERENCE</i>	<i>TOPIC</i>	<i>REFERENCE</i>
Indirect and Other Direct Costs Preparation and Submissions	5-1008	Uses of Parametric Cost Estimates	9-1002.3
Other Direct Cost Evaluation Considerations and Techniques	9-604	<b>PATS</b>	
<b>OTHER THAN CERTIFIED COST OR PRICING DATA</b>		Auditor Participation on Contractor and Government Process Action Teams (PATs); Integrated Product Teams (IPTs); Management Councils; and Related Streamlined Acquisition Initiatives	1-800
Audits of Proposals Based on Data Other Than Certified Cost or Pricing Data	9-207	Auditor's Role on Contractor and Government Teams Such as PATs, Steering Committees, and Management Advisory Boards	1-801
Determining Adequacy of Data Other than Certified Cost or Pricing Data	9-208	<b>PATENT COSTS</b>	
Evaluating the Adequacy of Certified Cost or Pricing Data or Data Other Than Certified Cost or Pricing Data in Price Proposals	9-200	Patent Costs and Royalty Costs	7-700
Evaluations of Data Other Than Certified Cost or Pricing Data in Support of Requests for Exception From Certified Cost or Pricing Data Requirements	14-907	Patent Costs	7-702
Data Other Than Certified Cost or Pricing Data Requirements	9-206	Patent costs	A-300 31.205-30
Reporting Results of Evaluations of Pricing Proposals with Certified Cost or Pricing Data or Data Other than Certified Cost or Pricing Data	9-210	Patent Costs/Income Related to Small Business and Nonprofit Organizations	7-702.2
<b>OTHER TRANSACTION</b>		<b>PAYROLL</b>	
Evaluations of Other Transaction (OT) Agreements	14-909	Evaluation of Payroll Preparation and Payment	6-406
<b>OVERHEAD COSTS</b>		Payroll Costs - Estimated Taxes and Fringe Benefits	9-703.8
See Indirect Costs		Review of Payroll Preparation and Payment	5-912
<b>OVERTIME</b>		<b>PENALTIES ON UNALLOWABLE COSTS</b>	
Evaluation of Overtime, Extra-Pay Shifts, and Multi-Shift Work	6-409	Indirect cost rate certification and penalties on unallowable costs	A-300 31.110
Evaluation of Uncompensated Overtime	6-410	Penalties on Unallowable Costs	6-609
Overtime Authorizations	5-911.5	<b>PENSION COST</b>	
<b>PARAMETRIC COST ESTIMATES</b>		Accounting for Pension Costs in Accordance with Financial Accounting Standards Board (FASB) Statement No. 87	7-607
Audit of Parametric Cost Estimates	9-1000	Adjustment of Pension Costs	7-1709
Evaluation of Parametric Cost Estimates	9-1003.2	Assignment of Pension Cost Accounting Standard 412 --- Composition and Measurement of Pension Costs	8-412.2

<i>TOPIC</i>	<i>REFERENCE</i>	<i>TOPIC</i>	<i>REFERENCE</i>
Cost Accounting Standard 413 --- Adjustment and Allocation of Pension Cost	8-413	Establishing the Baseline for Audit, Determining the Defective Data, and Calculating the Recommended Price Adjustment (Postaward Audits)	14-116
Pension Costs	7-600	Findings and Conditions Requiring Further Pursuit as Potential Cases of Fraud (Postaward Audits)	14-121
Review of Contractor Insurance Cost and Pension Cost	5-1303	Interface with the Government Accountability Office in the Performance of Postaward Audits	1-203.4
<b>PENSION PLAN</b>		Non-DoD Postaward Audits	15-102.10
Considerations in Evaluating Acceptability of Claimed Pension Plan Costs	7-605	Postaward Audits of Contractor Certified Cost or Pricing Data	14-100
Contract Risk Associated with Potentially Overfunded Pension Plans	7-606	Postaward Audits of Certified Cost or Pricing Data for Possible Defective Pricing	4-304.3
Treatment of Fringe Benefit Costs Including Pension Plans	13-509	Requirement for Postaward Audit After Revision to an FPRA	9-1211
Types of Pension Plans	7-604	Requirements and Program Plans (Postaward Audits)	14-113
<b>PERSONNEL POLICIES</b>		Statistical Sampling Techniques in Postaward Audits	14-120.5
Evaluation of Personnel Policies and Procedures	6-407	Subcontract Audit Procedures (Postaward Audits)	14-119
<b>PHYSICAL INVENTORIES</b>		The DCAA Postaward Audit Program	14-102
Physical Inventories (MMAS Standard 5)	5-710	<b>PRB</b>	
Physical Inventories and Adjustments	6-306	<b>See Post-Retirement Benefits</b>	
<b>PNM</b>		<b>PREAWARD SURVEY</b>	
See Negotiation Memorandum		Preaward Survey of a Prospective Contractor's Accounting System	5-202
<b>POOL</b>		Preaward Surveys of Prospective Contractor Accounting Systems and Post Award Accounting System Audits	5-200
<b>See Allocation Methods</b>		<b>POST-RETIREMENT BENEFITS (PRB)</b>	
<b>POST AWARD ACCOUNTING</b>		Costs of Post-retirement Benefits (PRB) Other Than Pensions	7-609
<b>SYSTEM AUDITS</b>		<b>PRECONTRACT COSTS</b>	
Post Award Accounting System Audits	5-203	Precontract costs	A-300 31.205-32
Preaward Surveys of Prospective Contractor Accounting Systems and Post Award Accounting System Audits	5-200	Precontract Costs, Costs After Completion, or Costs Over Contract Amount	6-202
<b>POST-RETIREMENT BENEFITS (PRB)</b>		<b>PREDETERMINED FIXED RATES</b>	
Costs of Post-retirement Benefits (PRB) Other Than Pensions	7-609	Predetermined Fixed Rates	13-605
<b>POSTAWARD AUDIT</b>			
Audit Program for Postaward Audits	14-114		
Audit Reports on Postaward Audits of Certified Cost or Pricing Data	10-600		

<i>TOPIC</i>	<i>REFERENCE</i>	<i>TOPIC</i>	<i>REFERENCE</i>
<b>PRICE PROPOSAL</b>		Reporting the Audit Opinion in Price Proposal Audit Reports	9-212
Adequacy of Cost Accounting System for Preparation of Price Proposals	9-302	Types of Audit Opinions in Price Proposal Audit Reports	9-211
Applicability to Price Proposals	9-1006.3	Use of Specialist Assistance in Price Proposal Technical Evaluations	9-306
Audit Of Cost Estimates And Price Proposals	9-000	Written and Telephone Requests for Specific Cost Information on Price Proposals	9-107
Audit of Part(s) of a Proposal and Applications of Agreed-Upon Procedures – Price Proposals	9-108	<b>PRICING/COST ANALYSIS</b>	
Audit Reports on Price Proposals	10-300	Pricing/Cost Analysis and Negotiated Purchases	5-610
Auditor Attendance at a Negotiation Conference for a Price Proposal	15-400	<b>PROCESS ACTION TEAM</b>	
Audits of Lower-Tier Proposals Not Included in Prime Contract Price Proposals	9-106	See PAT	
Coordination of Requests for Audit of Price Proposals	15-304.4	<b>PRODUCTION SCHEDULING AND CONTROL</b>	
Evaluating the Adequacy of Certified Cost or Pricing Data or Data Other Than Certified Cost or Pricing Data in Price Proposals	9-200	Audit of Production Scheduling and Control	14-700
Evaluation of Data Rights Price Proposals	9-109	<b>PROFESSIONAL ACTIVITY COST</b>	
Field Pricing of Subcontract Proposals Included in Prime Contract Price Proposals	9-104	Dues, Membership Fees and Professional Activity Costs	7-1100
Incorporating Cost Avoidance Recommendations into Audits of Price Proposals	9-308	Professional Activity Costs	7-1103
Intracompany Proposals Included in Prime Contract Price Proposals	9-105	Trade, business, technical and professional activity costs	A-300 31.205-43
Parametric Estimating Criteria for Price Proposals	9-1003	<b>PROFESSIONAL JUDGMENT</b>	
Price Proposals Bill of Material Evaluations	9-403	Professional Judgment (GAGAS 3.31 – 3.39)	2-204
Price Proposals Format and Support	9-304	<b>PROFIT</b>	
Price Proposals	4-304.2	Audit Policies -- Profit Evaluations	9-906
Processing Requests for Audit of Subcontractor Price Proposals	9-104.4	Civilian Agency Profit Policies and Procedures	9-904
Profit in Price Proposals	9-900	Evaluating Profit or Loss	12-307
		Offsets – Profit Evaluations	9-906.5
		Other Methods for Establishing DoD Profit Objectives	9-903
		Profit in Price Proposals	9-900
		Profit on Equitable Adjustment Claims	12-703
		Profit	12-802.7
		Pyramiding of Costs and Profit on Material Purchases	9-404.5
		Responsibility for Evaluation of Proposed Profit	9-905

<i>TOPIC</i>	<i>REFERENCE</i>	<i>TOPIC</i>	<i>REFERENCE</i>
Weighted Guidelines for DoD Profit Policy	9-902	Audit Scope - Purchasing Controls	5-605
<b>PROGRESS PAYMENT</b>		Contractor Purchasing System Review (CPSR)	5-1302.2
Approval of Progress Payment Requests	14-202.2	Effect of Purchasing Procedures on Prices Paid	9-404.2
Audit of Progress Payments	14-200	Purchasing and Subcontract Practices at NASA Contractors	3-S204
Audit Responsibility - Progress Payments	14-203	Purchasing and Subcontracting System Reviews	5-1302
Audit Scope - Progress Payments	14-204	Purchasing and Subcontracting	6-310
Audits of Progress Payments for NASA	15-106.6	Purchasing File Data	5-608.3
Costs to be included in Progress Payment Requests	14-202.4	Purchasing Management and Administration (Make or Buy)	5-608
Interest - Progress Payments	14-207	Purchasing Source Selections	5-609
Subcontractor Progress Payments, Performance-Based Payments and Commercial Financing Payments	5-1107.7	Purchasing System -- Contract Clause Flow Down	5-607
<b>PROPRIETOR/PARTNER SALARIES</b>		Purchasing System - Information Technology System Internal Controls	5-612
Evaluation of Other Labor Systems (Standard Costs and Proprietor/Partner Salaries)	6-411	<b>QUALITY CONTROL SYSTEM</b>	
<b>PROTEGE</b>		ADMINISTRATION OF DCAA'S QUALITY CONTROL SYSTEM	2-S104
See Mentor		ELEMENTS OF DCAA'S QUALITY CONTROL SYSTEM	2-S103
<b>PUBLIC RELATIONS AND ADVERTISING COST</b>		Supplement. Description of DCAA Quality Control System	2-S10
Allowability of Public Relations and Advertising Cost	7-1202.2	<b>QUI TAM</b>	
Public Relations and Advertising Costs	7-1200	Qui Tam Actions Under the False Claims Act	4-709
Public relations and advertising costs	A-300 31.205-1	<b>QUICK-CLOSEOUT</b>	
<b>PUBLICATION COST</b>		Indirect Cost Rate Calculation and Cost Distribution - Quick-Closeout	6-611
Publication Costs	7-1204	Quick-Closeout Procedure Reports	10-903
<b>PURCHASE METHOD</b>		Quick-Closeout Procedures (See 6-1010)	6-611.2
Assets Acquired in a Business Combination Using the Purchase Method of Accounting.	8-404.2	Quick-Closeout Procedures	6-1010
Purchase Method	7-1704.2	<b>RANDOM SELECTION</b>	
<b>PURCHASED LABOR</b>		Random Selection Methods	B-700
Purchased Labor -- Personnel Procured From Outside Sources	7-2102	Random Selection	B-702
<b>PURCHASING</b>		Systematic Random Selection	B-705
Audit of Purchasing System Internal Controls	5-600	Unrestricted Random Selection Procedures	B-704

<i>TOPIC</i>	<i>REFERENCE</i>	<i>TOPIC</i>	<i>REFERENCE</i>
<b>RATES</b>			
Adjustment of Cost and Rates	5-1107.5	Predetermined Fixed Rates	13-605
Adjustment of Forward Pricing Rates	7-1911.1	Pre-Established Forward Pricing Rates and Factors	9-312
Appendix - Billing Rates	10-505.2	Pre-established Labor Rates	9-505.3
Average Labor Rates	9-505.2	Provisional Billing Rates	6-705.1
Basic Procedures for Costing Rates	7-305.1	Rates for Educational Service Agreements	13-603
CAS Audits at Educational Institutions with Predetermined Fixed Indirect Rates	13-209.7	Rates for Sponsored Agreements	13-602
Ceiling Rates	9-704.4	Treatment of Under- or Overabsorbed Rates	7-305.3
Determination of Costing Rates for Special Facilities	7-305	Types of Indirect Cost Rates	13-805.1
Establishing Indirect Cost Rates at Educational Institutions	13-600	<b>REAL TIME</b>	
Establishment of Final Indirect Cost Rates by Audit Determination	6-708	<b>See Flash Reports</b>	
Establishment of Final Indirect Cost Rates by Contracting Officer Negotiation	6-709	<b>REASONABLENESS</b>	
Evaluation of Estimated Direct Labor Rates	9-505	<b>See Cost Principles</b>	
Evaluation of Proposed Labor Rates	E-405	<b>RECEIVING AND INSPECTION</b>	
Evaluation of Prospective Rates -- Indirect Costs	9-704	Receiving and Inspection	6-311
Factors Influencing Validity of Average Labor Rates	9-505.7	<b>RECRUITMENT COSTS</b>	
Final Indirect Cost Rates for non-DoD Contracts	15-102.4	Evaluation of Recruitment Costs and Practices	6-408
Final Indirect Cost Rates	6-706.1	Recruitment costs	A-300 31.205-34
Illustration of the Use of Analysis in the Evaluation of Labor Rates	E-405.2	<b>REFERENCES SECTION</b>	
Indirect Cost Rates at Non-profit Organizations	13-805	References Section (Reports-General)	10-208
Indirect Rates for Training and Other Non-Research Agreements	13-607	<b>REGRESSION ANALYSIS</b>	
Individual Employee Labor Rates	9-505.1	Adjustments for Economic Factors in Regression Analysis	E-206
Interest Rates – Cost of Facilities Capital	8-414.2	Correlation and Regression Analysis	E-200
Interest Rates – Defective Pricing	14-125	Curvilinear Regression Analysis	E-203
Limits on Depreciation Method and Rates	7-407.2	Multiple Regression Analysis	E-204
Negotiated Fixed Rates	13-606	Other Considerations in Using Regression Analysis	E-207
		Simple Linear Regression Analysis	E-202
		<b>REIMBURSEMENT CLAIMS</b>	
		Evaluation of Contractor's Procedures for Preparing Reimbursement Claims	6-1006
		Preparation and Submission of Reimbursement Claims by Contractors	6-1004
		<b>RELATED PARTY LEASE</b>	
		<b>See Lease Cost</b>	

<i>TOPIC</i>	<i>REFERENCE</i>	<i>TOPIC</i>	<i>REFERENCE</i>
<b>RELATED PARTY TRANSACTIONS</b>		<b>RELYING</b>	
Review of Off-Balance Sheet Arrangements and Related Party Transactions	14-305	Relying Upon the Work of Others	4-1000
<b>RELATIONSHIP</b>		<b>REPORT ADMINISTRATIVE REQUIREMENTS</b>	
Relationship --- DCAA and GAO	1-202	Report Administrative Requirements (Reports-General)	10-203
Relationship --- DCAA and the Office of the Secretary of Defense	1-103	<b>REPORT DISTRIBUTION</b>	
Relationship Between Business Organizations	7-1807	Additional Report Distribution Requirements for Non-DoD Organizations	15-1S6
Relationship Between FAR and IRS Regulations on Depreciation	7-402.3	Audit Report Distribution to Onsite FLAs	15-308
Relationship of Hospital Operations to Institutional Activities	13-506.1	Report Distribution – CACS and Repricings	10-905
Relationship of ICAPS and Mandatory Annual Audit Requirements (MAARs)	3-303	Report Distribution - Adequacy	10-804.7
Relationship with Component Remedies Coordinators	1-407	Report Distribution – CAS Cost Impact	10-809.7
Relationship with Contractors	1-500	Report Distribution – Compliance	10-805.7
Relationship with DoDIG, NASA IG and Other Executive Branch Internal Audit Organizations	1-404	Report Distribution - Compliance	10-807.6
Relationship with Government Legal Counsel in Contract Disputes, Bid Protests, and Other Matters	1-406	Report Distribution - Concurrent	10-806.8
Relationship With Investigative Agencies of the Government	1-405	Report Distribution - Non-compliance	10-808.7
Relationship with Members of Congress and Congressional Committees	1-409	Report Distribution (Agreed - Upon Procedures)	10-1011
Relationship with the DoDIG and Military Inspectors General	1-404.7	Report Distribution (Proposal Reports)	10-307
Relationship with the Internal Revenue Service (IRS)	1-408	Report Distribution (Reports-General)	10-212
Relationship with the News Media	1-600	Report Restrictive Markings and Distribution	13-706.7
<b>RELOCATION COSTS</b>		<b>REPORT RESTRICTIONS</b>	
Employee Relocation Costs	7-1004	General	10-206.1
Employee Travel Costs and Relocation Costs	7-1000	Release of Audit reports to the Contractor	10-206.2
Relocation costs	A-300 31.205-35	Release of Subcontract Audit report to the Higher-Tier Contractor --- Proposals or Other Cost Submissions	10-206.3
		<b>REPORTING STANDARDS</b>	
		Application of the Reporting Standards	2-407
		Reporting (GAGAS 8.03 – 8.07)	2-602

<i>TOPIC</i>	<i>REFERENCE</i>	<i>TOPIC</i>	<i>REFERENCE</i>
Reporting Standards for Operations Audits (Performance Audits)	2-600	Identifying the Variables	
Reporting Standards	2-400	Sample Evaluation Method/Software	B-507
<b>REQUEST FOR RECONSIDERATION</b>		Physical Unit-Sample Evaluation Method/Software	B-507.1
Contractor's Request for Reconsideration or Claims of Disapproved Costs	6-908	<b>SAMPLE SELECTION</b>	
<b>REQUESTING AUDIT GUIDANCE</b>		Describing the Sample Selection Method – Variables	B-506
Requesting Audit Guidance -- Regional Offices and Headquarters	4-900	Describing the Sample Selection Method	B-406
<b>RESEARCH CONSORTIUM</b>		Dollar Unit-Sample Selection	B-506.2
Cooperative Research Consortium Costs	7-2115	Physical Unit-Sample Selection	B-506.1
<b>RESTRUCTURING COSTS</b>		Use of Information Technology to Assist in Sample Selection	B-706
Auditing Incurred Restructuring Costs	7-1914	<b>SAMPLE SIZE</b>	
Definition of Restructuring Costs	7-1906.1	Determining Sample Sizes	B-405
External Restructuring Costs.A-400	231.205-70	Establishing the Sample Size	B-505
Restructuring Costs	7-1900	<b>SAMPLING RELIABILITY PARAMETERS</b>	
Restructuring Costs	8-406.2	Acceptance-Sampling Reliability Parameters	B-404.1
<b>RISK ASSESSMENT</b>		Developing Sampling Reliability Parameters – Attributes	B-404
See Audit Planning		Developing Sampling Reliability Parameters – Variables	B-504
<b>ROYALTY COSTS</b>		Estimation-Sampling Reliability Parameters	B-404.2
Patent Costs and Royalty Costs	7-700	<b>SBUs</b>	
Royalty Costs	7-703	Accounting Considerations for SBUs	7-1808.3
<b>SALE AND LEASEBACK</b>		Characteristics of SBUs	7-1804
Sale and Leaseback Transactions	7-207	Joint Ventures, Teaming Arrangements, and Special Business Units (SBUs)	7-1800
<b>SALVAGE VALUE</b>		<b>SCATTER DIAGRAM</b>	
Salvage Values	7-408	Construction – Scatter Diagram	E-104.2
Under Class Life ADR-Salvage Value	7-408.3	Correlation and Use of Scatter Diagrams	E-100
Under the General Rules-Salvage Values	7-408.2	The Scatter Diagram	E-104
Use and Bases-Salvage Value	7-408.1	<b>SCRAP</b>	
<b>SAMPLE EVALUATION</b>		Audit Guidelines-Scrap and Spoilage	6-307.2
Acceptance-Sample Evaluation Method/Software	B-407.1	Scrap, Spoilage, and Rework Spoilage, Excess Scrap, and Obsolete Material	9-407.3
Dollar Unit-Sample Evaluation Method/Software	B-507.2		
Estimation-Sample Evaluation Method/Software	B-407.2	<b>SCRUBBING OVERHEAD</b>	
Identifying the Attribute Sample Evaluation Method/Software	B-407	See Correction Costs	

<i>TOPIC</i>	<i>REFERENCE</i>	<i>TOPIC</i>	<i>REFERENCE</i>
<b>SEC</b>		Types of Should-Cost Reviews	9-1303
<b>See Securities And Exchange Commission</b>		Use of DCAA Operations Audits by the Should-Cost Review Team	9-1309
<b>SECRETARY OF DEFENSE</b>		<b>SOFTWARE</b>	
Relationship --- DCAA and the Office of the Secretary of Defense	1-103	Acceptance-Sample Evaluation Method/Software	B-407.1
<b>SECURITIES AND EXCHANGE COMMISSION</b>		Accounting for Costs of Computer Software to be Sold, Leased or Otherwise Marketed (FASB No. 86)	7-106
Contractor Securities and Exchange Commission Reports	3-1S1	Accounting for the Costs of Computer Software for Internal Use (SOP 98-1)	7-104
<b>SECURITY REQUIREMENTS</b>		Advantages, Terminology, and Software	I-106
Security Requirements and Procedures	1-503.1	Application Software Tracing and Mapping	4-504.2
Security Requirements for Contractor Information	1-507	Commercial-Off-The-Shelf (COTS) Software	5-406.5
<b>SELLING COSTS</b>		Computer Software Developed or Obtained for Internal Use (SOP 98-1)	7-105.4
Allocability of Selling Costs	7-1304	Dollar Unit-Sample Evaluation Method/Software	B-507.2
Foreign Selling Costs	7-1306.2	Estimation-Sample Evaluation Method/Software	B-407.2
Selling Costs Under Foreign Military Sales (FMS) Contracts	7-1307	Generalized Audit Software	4-504.1
Selling Costs	7-1300	Identifying the Attribute Sample Evaluation Method/Software	B-407
Selling costs	A-300 31.205-38	Identifying the Variables Sample Evaluation Method/Software	B-507
Special Considerations for Allocability of Selling Costs	7-1304.2	In-House Software Development	5-409.1
<b>SERVICE ORGANIZATIONS</b>		Physical Unit-Sample Evaluation Method/Software	B-507.1
Assessment of Internal Controls at Service Organizations	3-104.19	Use of Information Technology to Assist in Sample Selection	4-602.4
Special Considerations for Auditing Purchased Services Acquired from Service Organizations	6-314	Software Acquisition, Development and Modification	5-409
<b>SETTLEMENT OF INDIRECT COSTS</b>		Software Modifications	5-409.2
Expediting Settlement of Indirect Costs on Completed Contracts	6-711.1	Utility Software	4-504.5
Expediting Settlement of Indirect Costs on Terminated Contracts	6-711.2	<b>SOFTWARE FOR INTERNAL USE</b>	
Expediting Settlement of Indirect Costs	6-711	Accounting for the Costs of Computer Software for Internal Use (SOP 98-1)	7-104
<b>SEVERANCE</b>			
<b>See Termination Payments</b>			
<b>SHOULD-COST</b>			
Criteria for Performing Should-Cost Reviews	9-1304		
Should-Cost Team Reviews	9-1300		

<i>TOPIC</i>	<i>REFERENCE</i>	<i>TOPIC</i>	<i>REFERENCE</i>
<b>SOURCE SELECTION</b>		Statistical Sampling Techniques in Postaward Audits	14-120.5
<b>EVALUATION BOARDS</b>		Statistical Sampling Techniques	B-000
Auditors Role on Source Selection Evaluation Boards (SSEBs)	15-304.10	Use of Statistical Sampling to Segregate Unallowable Costs	7-1002.4
<b>SPECIAL ACCESS PROGRAMS (SAP)</b>		Use of Statistical Sampling Work Sampling --- An Application of Statistical Sampling	13-308.4
Financial Liaison Advisory Services for Special Access Programs (SAP)	15-307		
<b>SPECIAL BUSINESS UNIT</b>			
See SBUs			
<b>SPECIAL FACILITIES</b>		<b>STORING AND ISSUING</b>	
Allocation of Special Facilities Operating Costs	7-300	Storing and Issuing	6-312
Criteria for "Special Facilities"	7-302	<b>STRATIFICATION</b>	
Determination of Costing Rates for Special Facilities	7-305	Data Stratification for Audit Purposes	B-600
Treatment of Grants for Special Facilities	7-307	Definition of Stratification	B-602
<b>STANDARD COSTS</b>		Purpose of Stratification	B-604
Cost Accounting Standard 407 --- Use of Standard Costs for Direct Material and Direct Labor	8-407	Stratification by Dollars	B-607
Cost Estimates Based on Standard Costs	9-314	Stratification in Concurrent Auditing	B-606
Evaluation of Other Labor Systems (Standard Costs and Proprietor/Partner Salaries)	6-411	Stratification of the Work Sample	I-403
<b>STATEMENT OF CONDITION AND RECOMMENDATIONS</b>		Types of Stratification	B-605
Statement of Condition and Recommendations (System Reports)	10-409	Use of Information Technology Equipment for Stratification	B-608
<b>STATISTICAL SAMPLING</b>		<b>STRIKE PERIOD COSTS</b>	
Design of the Sampling Plan	B-200	Labor Settlement and Strike Period Costs	7-800
Impact of Other Sources of Reliance on Amount of Statistical Sampling	B-100	Strike Period Costs	7-803
Statistical Sampling for Attributes	B-400	<b>SUBCONTRACT AUDIT PROCEDURES</b>	
Statistical Sampling for Variables	B-500	Subcontract Audit Procedures (Postaward Audits)	14-119
Statistical Sampling Methods	B-202	<b>SUBCONTRACT AWARD</b>	
Statistical Sampling Plan Elements Common To Attribute and Variable Sampling	B-300	Impact on Subcontract Awards	7-2122.4
		Subcontract Award and Administration	5-611
		<b>SUBCONTRACT INCURRED COSTS</b>	
		Subcontract or Intercompany Incurred Costs	6-802
		<b>SUBCONTRACT PROPOSAL</b>	
		Basic Responsibilities for Subcontract Proposals	9-104.1
		Evaluating Major Subcontract Proposal Cost Estimates	9-406

<i>TOPIC</i>	<i>REFERENCE</i>	<i>TOPIC</i>	<i>REFERENCE</i>
Field Pricing of Subcontract Proposals Included in Prime Contract Price Proposals	9-104	Supplemental Requirements for Department of Transportation Contracts	15-114
Reports on Intracompany and Subcontract Proposals	10-303.5	Supplemental Requirements for DFAS – Columbus Center	6-1007.9
<b>SUBSCRIPTION COSTS</b>		Supplemental Requirements for Environmental Protection Agency Contracts	15-116
Dues, Memberships, and Subscription Costs	7-1102	Supplemental Requirements for Maryland Procurement Office (MPO) Contracts	6-1007.8
<b>SUPERVISION</b>		Supplemental Requirements for Maryland Procurement Office Contract Closeouts	6-1009.4
Proper Supervision (GAGAS 6.04a)	2-302.2	Supplemental Requirements for NASA Contracts	15-106
Supervision (GAGAS 7.52 – 7.54)	2-503	Supplemental Requirements for National Science Foundation (NSF) Contracts	15-117
<b>SUPPLEMENTAL REPORTS</b>		Supplemental Requirements for U.S. Army Corps of Engineers (COE) Contracts	15-118
General Requirements for Supplemental Reports	10-214.2	<b>SUSPECTED</b>	
Supplemental Reports	10-214	Responsibilities for Detection and Reporting of Suspected Irregularities	4-700
<b>SUPPLEMENTAL REQUIREMENTS</b>		Suspected Anticompetitive Procurement Practices	4-705
Supplemental Requirements for Agency for International Development (AID) Contracts	15-107	Suspected Contractor Provision of Improper Gifts/Gratuities to Government Personnel	4-703
Supplemental Requirements for Department of Agriculture Contracts	15-108	Suspected Fraud and Unlawful Activity --- General	4-702
Supplemental Requirements for Department of Commerce Contracts	15-109	Suspected Illegal Political Contributions	4-706
Supplemental Requirements for Department of Education Contracts	15-119	Suspected Irregularities	15-102.8
Supplemental Requirements for Department of Energy Contracts	15-110	Suspected Violations of the Anti-Kickback Act (41 U.S.C. 51 to 58)	4-704
Supplemental Requirements for Department of Health and Human Services (DHHS) and Health Care Financing Administration (HCFA) Contracts.	15-111	<b>SUSPENSION</b>	
Supplemental Requirements for Department of Labor Contracts	15-113	Evaluating Contractor Compliance with Administrative Suspension and Debarment Agreements	4-711
Supplemental Requirements for Department of the Interior Contracts	15-112	<b>TABLE OF CONTENTS</b>	
Supplemental Requirements for Department of the Treasury Contracts	15-115	Table of Contents (Reports-General)	10-209

<i>TOPIC</i>	<i>REFERENCE</i>	<i>TOPIC</i>	<i>REFERENCE</i>
<b>TANGIBLE</b>		<b>TECHNICAL EVALUATIONS</b>	
Cost Accounting Standard 404 --- Capitalization of Tangible Assets	8-404	Incorporating Technical Evaluations into the Audit Report	9-307
Cost Accounting Standard 409 --- Depreciation of Tangible Capital Assets	8-409	Technical Evaluations Impact on Audit Report Schedule	9-103.8
<b>TAXES</b>		Use of Specialist Assistance in Price Proposal Technic- al Evaluations	9-306
Contractor Internal Revenue Service and State Taxes Reports	3-1S2	<b>TECHNICAL SERVICE</b>	
Domestic and Foreign Taxes - Differential Allowances	7-2121	<b>CONTRACTS</b>	
Employment Taxes in Mer- gers and Consolidations	7-1406	Audit Responsibility – Tech- nical Service Contracts	6-205.2
Employment Taxes of Suc- cessor Contractors	7-1405	Technical Service Contracts	6-205
Employment Taxes	7-1404	<b>TECHNICAL SPECIALIST</b>	
Environmental Taxes	7-1409	<b>ASSISTANCE</b>	
Expressly Unallowable Taxes	7-1402	Deciding Whether Technical Specialist Assistance is Needed	D-100
Federal Excise Taxes	7-1407	Evaluation, Use, and Impact of the Results of Govern- ment Technical Specialist Assistance	D-300
Foreign Taxes	7-1408	Procedures for Requesting Technical Specialist Assis- tance	D-200
Guidance in Determining Al- lowable State and Local Taxes	7-1403.4	Technical Specialist Assis- tance	D-000
Joint Venture, Teaming Ar- rangement, and SBU Fed- eral Taxes	7-1809	<b>TERMINATION</b>	
Payroll Costs - Estimated Taxes and Fringe Benefits	9-703.8	Applicable Cost Principles - Termination Audits	12-104
Special Considerations--- Revenue Based State Tax- es	7-1403.6	Audit Opinion - Termination Audit Reports on Termina- tion Settlement Proposals	10-706.1
State and Local Taxes	7-1403	Auditing Contract Termina- tion, Delay/Disruption, And Other Price Adjust- ment Proposals Or Claims	12-000
Taxes	7-1400	Auditing Other Termination Costs	12-305
Taxes	A-300 31.205-41	Auditing Termination Inven- tory	12-304
<b>TEAM REVIEWS</b>		Auditing Termination Set- tlement Expenses	12-309
Insurance/Pension Team Re- views	5-1303.1	CAS 413.50(c)(12) Adjust- ment For Segment Clos- ing, Plan Termination or Benefit Curtailment	8-413.3
Nature and Purpose of Team Reviews	9-1302	Contract Termination Proce- dures---Overview	12-100
Participation on Joint Team Reviews	5-1300		
Should-Cost Team Reviews	9-1300		
Team Reviews	5-1203.2		
<b>TEAMING ARRANGEMENTS</b>			
Accounting Considerations for Teaming Arrangements	7-1808.2		
Joint Ventures, Teaming Ar- rangements, and Special Business Units (SBUs)	7-1800		

<i>TOPIC</i>	<i>REFERENCE</i>	<i>TOPIC</i>	<i>REFERENCE</i>
Contractor Organization and Systems (Termination Reports)	10-707	Evaluation of Timekeeping Manual Timekeeping Systems	5-909 5-909.1
Costs Continuing After Termination	12-305.7	Procedures for Evaluating Timekeeping Controls	6-405.2
Distribution (Termination Reports)	10-708	<b>TINA</b>	
Employee Termination Payments	7-2107	<b>See Truth In Negotiations Act</b>	
Executive Summary (Termination Reports)	10-704	<b>TRANSACTION FEES</b>	
Impact of Limitation of Cost or Funds Clause on Termination Settlements	12-408	Bank and Purchase Card Transaction Fees	7-2110
Indirect Costs – Termination Inventory	12-304.15	<b>TRANSFER OF RECORDS</b>	
Introduction (Termination Reports)	10-701	Other Access to Records Issues -- Transfer of Records from Hard Copy to Computer Medium	1-505
Partial Termination	12-103	<b>TRAVEL COSTS</b>	
Reasonableness of Special Termination Plan Costs	7-2107.7	Employee Travel Costs and Relocation Costs	7-1000
Report Format and Contents (Termination Reports)	10-702	Employee Travel Costs	7-1002
Results of Audit (Termination Reports)	10-706	Travel Costs on Contractor Aircraft - Owned, Leased, or Chartered	7-1003 12-305.6
Scope of Audit (Termination Reports)	10-705	Travel Costs	A-300 31.205-46
Subject of Audit (Termination Reports)	10-703	<b>TREASURY RATE</b>	
Termination costs	A-300 31.205-42	<b>See Cost of Money</b>	
Termination Inventory Schedules	12-304.2	<b>TRICARE</b>	
Termination Inventory Undeliverable to the Government	12-304.10	Contract Audit Services for TRICARE	14-902
Termination of Subcontracts for the Convenience of the Contractor Under Cost-Type Contracts	12-406	TRICARE Program Background	14-902.1
Termination Payments to Owners and Executives	6-414.6	<b>TRUTH IN NEGOTIATIONS ACT (TINA)</b>	
Termination Plans, Early Retirement Incentives, and Severance Payments	7-2107.1	Truth in Negotiations Act (TINA)	14-103
<b>TIME-AND-MATERIALS</b>		<b>UNABSORBED OVERHEAD</b>	
Time-and-Materials Contracts	6-204	<b>See Claims</b>	
<b>TIME SERIES</b>		<b>UNADJUSTED PRICING ACTIONS</b>	
Time Series Charts	E-300	<b>See Termination</b>	
<b>TIMEKEEPING</b>		<b>UNALLOWABLE COST</b>	
Automated Timekeeping Systems	5-909.2	Accounting for unallowable costs	A-300 31.201-6
		Cost Accounting Standard 405 --- Accounting for Unallowable Costs	8-405
		Indirect cost rate certification and penalties on unallowable costs	A-300 31.110
		Penalties on Unallowable Costs	6-609

<i>TOPIC</i>	<i>REFERENCE</i>	<i>TOPIC</i>	<i>REFERENCE</i>
Screening of Unallowable Costs	5-1009.1	Determination of Allowable Costs Under Cost-Reimbursement Vouchers	6-1005
Unallowable Costs Screening and Segregation	5-1009	Direct Submission of Interim Public Vouchers to Disbursing Offices (Direct Billing)	6-1007
Unallowable Costs	7-1705.4	Distribution of Public Vouchers	6-1011
Use of Statistical Sampling to Segregate Unallowable Costs	7-1002.4	Procedures for Processing Non-DoD Cost-Reimbursement Vouchers	15-103
<b>UNCOMPENSATED OVERTIME</b>		Processing of Completion Vouchers	6-1009
Evaluation of Uncompensated Overtime	6-410	Receipt-Completion Vouchers	6-1009.1
<b>UNSATISFACTORY</b>		Responsibilities for Processing and Approval of Interim and Completion Cost-Reimbursement Vouchers	6-1000
Special Reporting of Unsatisfactory Conditions	4-800	Responsibility for Examination and Approval of Reimbursement Vouchers	6-1003
Systemic and/or Unsatisfactory Conditions	10-606.6	Review and Approval of Interim Public Vouchers Submitted to the Auditor	6-1008
Unsatisfactory Conditions (Serious Weaknesses, Mismanagement, Negligence, etc.) on the Part of Contractor or Government Personnel	4-803	Review-Completion Vouchers	6-1009.2
Unsatisfactory Conditions or Other Audit Recommendations	10-1105.2	Timeliness of the Receipt and Review-Completion Vouchers	6-1009.3
Unsatisfactory Conditions	9-805	<b>WARRANTY COSTS</b>	
<b>USEFUL LIFE</b>		Audit Considerations of Warranty Costs in Negotiating Final Price under Fixed-Price Incentive Contracts	7-1606
Estimated Useful Life for Depreciation	7-405	Coordination with the PCO/ACO and Technical Staff on Warranty Costs	7-1605
<b>UTILIZATION OF LABOR</b>		Definition of Warranty Costs and Accounting for Such Cost	7-1603
Evaluation of Quantitative and Qualitative Utilization of Labor	6-412	Service and warranty costs	A-300 31.205-39
<b>UNIVERSITIES</b>		Warranty Costs and/or Correction of Defect Costs	7-1600
<b>See Educational Institutions</b>		<b>WASHINGTON AREA</b>	
<b>VOLUNTARY</b>		Washington Area Offices	6-806
Audit Responsibility – Voluntary Refunds	4-802.2	<b>WORK SAMPLING</b>	
Payments for Involuntary versus Voluntary Terminations	7-2107.3	Conducting and Analyzing Work Sampling	I-300
Voluntary Management Reductions	6-604.2		
Voluntary Refunds for "Windfall Profits"	4-802		
<b>VOUCHERS</b>			
Deductions on Public Vouchers for Suspensions and Disapprovals	6-907		

<i>TOPIC</i>	<i>REFERENCE</i>	<i>TOPIC</i>	<i>REFERENCE</i>
Defining Audit Objective, Universe, and Work Sampling Method	I-203.1	Computer-Aided Working Papers	4-407
Planning for Work Sampling	I-200	Copies of Contractor Data in Working Papers	4-406
Work Sampling --- An Application of Statistical Sampling	I-105	Format and Contents of Working Papers	4-403
Work Sampling --- Assessing the Reasonableness of Labor Costs	I-104	Revisions to the Audit Working Papers after the Audit Report is Issued	4-409
Work Sampling Concerns	I-400	Working Papers - Agenda Sheet	4-404
Work Sampling Overview	I-100	Working Papers/ Documentation (GAGAS 6.20 – 6.26)	2-307
Work Sampling	I-000	Working Papers/Audit Documentation (GAGAS 7.77 - 7.84)	2-507
<b>WORK STUDY GRANTS</b>		Working Papers Files	4-405
<b>See Educational Institutions</b>		<b>WRITE-UP</b>	
<b>WORKING PAPERS</b>		Allowability of Asset Valuation Write-ups	7-1705.3
Access to Audit Working Papers Relating to Incomplete/In-process Assignments	1-203.2	GAAP for Write-ups (or Write-downs)	7-1705.1
Access to DCAA Working Papers	4-202.2	Summary of Audit Guidelines for Write-ups	7-1705.5
Audit Programs and Working Papers for Disclosure Statement Adequacy Audits	8-205	<b>ZERO-BASED BUDGETING</b>	
Audit Working Papers	4-400	Developing the Programmed Hours – Zero-Based Budgeting (ZBB)	3-103.2