

Appendix A

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The Federal Acquisition Regulation (FAR) Part 31 and the Defense Acquisition Regulation Supplement (DFARS) Part 231 are available through the Hill Air Force ([Farsite](#)) and GPO ([e-cfr](#)) web sites. These electronic versions of FAR and DFARS are continuously updated for Federal Acquisition Circulars (FAC) and are current through the FAC identified on that web site. Auditors should consult the appropriate intranet version prior to finalizing reports with significant or complex findings.

A-100 Section 1 - RESERVED **

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A-300 Section 3 - Federal Acquisition Regulation (FAR) Part 31 - Contract Cost Principles and Procedures **

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A [chronological history of changes](#) to FAR and DFARS, listed by FAC number, is available through the Hill Air Force (Farsite) web site. In addition, information about the

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FACs is available in the DCAA [FAR Cost Principles Guide](#) maintained on the DCAA Intranet Library. To ensure the application of the appropriate cost principles, auditors must consider the dates the contracts were awarded and any subsequent modifications to the contract terms and conditions. The DCAA FAR Cost Principles Guide provides a history of each cost principle from the inception of the FAR and enables the auditor to determine the applicable cost principle at a particular point in time.

For DCAA Intranet users, links to [FAR Part 31](#) and [DFARS Part 231](#) are provided in the electronic version of CAM. Auditors are encouraged to consult the applicable regulation at either the Hill Air Force Base website ([Farsite](#)) or GPO ([e-cfr](#)) site for the most current version to FAR and DFARS.

A-400 Section 4 - Defense Federal Acquisition Regulation Supplement (DFARS) Part 231 - Contract Cost Principles and Procedures **

A-401 Scope of Section **

The full text of the DFARS is available through Hill Air Base ([Farsite](#)) and the GPO [e-cfr](#) website.