

KEYWORD TOPIC	REFERENCE	TOPIC	REFERENCE
A&E Contracts		Adequacy	
See Construction Contracts		Adequacy and Complexity of the Contractor's Systems, Policies, Procedures, and Internal Controls	3-204.11
A-122		Adequacy of Cost Accounting System for Preparation of Price Proposals	9-302
See OMB Circular		Adequacy of Cost Impact Proposals	8-502.5
Access to Records		Adequacy of the Contractor's Briefing System	3-302.3
Access to Records of Contractor	1-504	Audit Adequacy of Proposals or Claims	12-503
GAO Access to Records and Files	1-203	Audit Programs and Working Papers for Disclosure Statement Adequacy Audits	8-205
Government's Right of Access to Records	14-110	Audit Reports on Adequacy of Initial Disclosure Statement (Disclosure Statement Reports)	
Other Access to Records		Audit Reports on Compliance Audits of Revised Disclosure Statements (Concurrent CAS Reports)	10-806
Issues -- Records Destroyed or Not in Condition for Audit	1-506	Audits of Disclosure Statement for Adequacy	8-200
Accounting and Management Systems		Criteria for Adequacy Determination	8-206
Audit of Policies, Procedures, and Internal Controls Relative to Accounting and Management Systems	5-000	Determining Adequacy of Certified Cost or Pricing Data	9-204
Obtaining an Understanding of the Contractor Accounting and Management Systems	5-106	Determining Adequacy of Data Other than Certified Cost or Pricing Data	9-208
Accounting System		Evaluating the Adequacy of Certified Cost or Pricing Data or Data Other Than Certified Cost or Pricing Data in Price Proposals	9-200
Accounting System (Control Environment)	5-311	Evaluation of the Adequacy of Internal Controls	6-404.4
Adequacy of Cost Accounting System for Preparation of Price Proposals	9-302	Maintenance of CFAO Letters of Adequacy Determination Report Distribution - Adequacy	8-209 10-210.1
Audit of Material Management and Accounting System (MMAS) Internal Controls -- Standards 1 Through 10	5-700	Advance Agreements	
Educational Institution Accounting Systems	13-303	Advance Agreements (Indirect Cost)	9-703.3
Post Award Accounting System Audits	5-203	Advance agreements	A-300 31.109
Preaward Survey of a Prospective Contractor's Accounting System	5-202	Indirect Costs Advance Agreements	6-710
Preaward Surveys of Prospective Contractor Accounting Systems and Post Award Accounting System Audits	5-200		
Acknowledgment/Notification Contractor Notification Letter	4-302.3		
Establishing the Engagement/Acknowledgment/Notification Letter	4-104		
ACMS			
See Advanced Cost Management Systems			

KEYWORD TOPIC	REFERENCE	TOPIC	REFERENCE
Advance Payments		Audit Opinion	
Contract Audits of Advance Payments	14-904	Audit Opinion - General	10-208.5
Advanced Cost Management Systems		Audit Opinion - Pricings	10-208.5
Advanced Cost Management Systems (ACMS)	14-800	Audit Opinion - Termination	10-208.5
Advertising Cost		Reporting the Audit Opinion in Price Proposal Audit Reports	10.208.5
Public relations and advertising costs	A-300 31.205-1	Types of Audit Opinions in Price Proposal Audit Reports	10.208.5
Agreed-Upon Procedures		Audit Planning	
Application of Agreed-Upon Procedures – General	14-1000	Audit Planning – Concurrent Auditing	6-107.2
Audit of Part(s) of a Proposal and Applications of Agreed-Upon Procedures – Price Proposals	9-108	Audit Planning Data – Educational Institutions	13-304
Reports on Application of Agreed-Upon Procedures	10-1000, 14-1003	Audit Planning	3-000
AID Contracts		Coordinated Audit Planning	4-202.1
See Educational Institutions		Internal Control Audit Planning Summary (ICAPS)	3-400
Allocability		Introduction to Contract Audit Planning	3-100
See Cost Principles		Introduction to Audit Assignment Planning	3-200
Allocation Methods		Preparation of the Internal Control Audit Planning Summary	3-405
Allocation Methods and Consistency of Application	6-505.2	Audit Program	
Indirect Cost Allocation Methods	13-805.3	Audit Program (Operations Audit)	14-502.3
Indirect Costs Allocation Methods -- Bases and Pools	6-606	Audit Program for Postaward Audits	14-114
Allowability		Audit Programs and Working Papers for Disclosure Statement Adequacy Audits	8-205
See Cost Principles		Audit Programs for Material Costs	14-405.2
Anticompetitive		Contents of the Audit Program	3-203.1
Suspected Anticompetitive Procurement Practices	4-705	Developing the Audit Program Steps	3-203.3
Appendixes (Proposal Reports)		Modifications to the Audit Program	3-203.4
Appendixes (Proposal Reports)	10-212	Preparing the Audit Program	12-303
Application Controls		The Audit Program	3-203
See Information Technology		The DCAA Postaward Audit Program	14-102
Armed Services Board of Contract Appeals		Audit Report Format and Contents (General)	
See Contract Disputes		Audit Report Format and Contents (General)	10-200
ASBCA		Audit Reports On	
See Contract Disputes		Audit Reports on Adequacy of Initial Disclosure Statement (Disclosure Statement Reports)	10-804
Assets Acquired From the Government		Audit Reports on Annual Incurred Costs	10-500
See Depreciation Costs			
Assist Audits of Incurred Costs			
Assist Audits of Incurred Costs	6-800		
Audit Determined Rates			
See Indirect Cost			

KEYWORD TOPIC	REFERENCE	TOPIC	REFERENCE
Audit Reports on Compliance of Initial Disclosure Statement (Disclosure Statement Reports)	10-805	Audit Scope	
Audit Reports on Compliance with CAS (CAS Compliance Reports)	10-807	Audit Scope - Field Pricing Support	9-103.3
Audit Reports on Compliance Audits of Revised Disclosure Statements (CAS Reports)	10-806	Audit Scope - Incurred Costs at Low-Risk Contractors with \$15 Million or Less Auditable Dollar Volume (ADV)	6-104
Audit Reports on Contract Audit Closing Statements, Other Contract Closings, and Price Redeterminations	10-900	Audit Scope - Incurred Costs	6-103
Audit Reports on Cost Accounting Standards Matters	10-800	Audit Scope - Progress Payments	14-204
Audit Reports on Gov't Property	14-408	Audit Scope - Purchasing Controls	5-605
Audit Reports on Noncompliance with Disclosed or Established Practices, CAS, or FAR (Noncompliance Reports)	10-808	Audit Scope	9-1205
Audit Reports on Operations and Internal Control (System Audits)	10-400	Document Audit Scope Limitations	13-703.3
Audit Reports on Postaward Audits of Certified Cost or Pricing Data	10-600	Factors Influencing the Audit Scope	3-204
Audit Reports on Price Adjustment Proposals or Claims	10-1100	Limitation of Audit Scope	13-706.3
Audit Reports on Price Proposals	10-300	Audit Services	
Audit Reports on Termination Settlement Proposals	10-700	Audit Services for NASA	15-106.2
Audit Responsibility		Audit Services for Non-DoD Agencies	1-300
Audit Responsibility – Advance Funds	14-904.2	Contract Audit Services for Nonappropriated Funds	14-905
Audit Responsibility – Home Office Audits	6-804.1	Contract Audit Services for TRICARE	14-902
Audit Responsibility – Nonappropriated Funds	14-905.2	Nonaudit Services	2-106
Audit Responsibility – Offsite Locations	6-805.1	Requests for Audit Services Received from State or Local Governments	15-120
Audit Responsibility - Progress Payments	14-203	Auditing Standards	
Audit Responsibility – Technical Service Contracts	6-205.2	Auditing Standards and DCAA Audits	2-100
Audit Responsibility – Voluntary Refunds	4-802.2	Auditing Standards	2-000
CAS Audit Responsibility	8-104	Auditing Standards Generally Accepted Government Auditing Standards (GAGAS)	2-102
Contract Audit Responsibility	14-906.2	AICPA Reporting Standards for Attestation Engagements (GAGAS 6.30)	2-101
Audit Sampling		Base	
Audit Sampling	4-600	See Allocation Methods	
		Bid Protest	
		Bid Protests	1-406.3
		Relationship with Government Legal Counsel in Contract Disputes, Bid Protests, and Other Matters	1-406
		Billing Rates	
		Appendix - Billing Rates	10-505.2
		Provisional Billing Rates	6-705.1

KEYWORD TOPIC	REFERENCE	TOPIC	REFERENCE
Billing System		CACWS	
Audit of Billing System Internal Controls	5-1100	See Cumulative Allowable Cost Worksheet Also see 6-708.2 and 10-504.5	
Billing System - Information Technology System Internal Controls	5-1109	CANCELLED ASSIGNMENTS	
Billing System Examination Considerations for Contract Types	6-10S1	Documenting Cancelled Assignments	2-303.c
Billing System Policies and Procedures	5-1107	Working Papers for Cancelled Assignments	4-403.f(4)
Criteria for Adequate Billing Systems – Major Contractors	6-1007.2	Capital Investment	
Criteria for Adequate Billing Systems – Nonmajor Contractors	6-1007.3	Audit of Contractor Capital Investment Projects	14-600
Implementation of Billing System Policies and Procedures	5-1108	Methods for Evaluating Capital Investment Proposals	14-603
Board of Directors		Capitalization	
Board of Directors or Audit Committee	5-307	Capitalization of Equipment	13-806.1
Briefing		Cost Accounting Standard 404 --- Capitalization of Tangible Assets	8-404
Adequacy of the Contractor's Briefing System	3-302.3	CAS Compliance	
Briefing Contract Requirements	5-1108.3	Audit Reports on Compliance with CAS (CAS Compliance Reports)	10-807
Briefing of Contract Terms	5-911.2	CAS Compliance	11-104.5
Briefing of Contracts and Requests for Proposals	3-300	CAS Coverage Requirements	
Contract Briefing System	3-302	CAS Coverage Requirements and CAS Exemptions	8-103
Objective of a Contract Briefing System	3-302.1	CASB	
Prior Contract Briefing	12-604	See Cost Accounting Standard	
Budget and Planning		CERTIFICATES OF NON-DISCLOSURE	
Audit of Contractor Budget and Planning System Internal Controls	5-500	Signing Certificates of Non-Disclosure and Statements of Financial Interest	1-403.5
Budget Performance		Certification	
Budget Performance - Revisions	5-510	Audit for Contractor Compliance with Certification and Agreement	14-908.4
Budget Performance and Measurement	5-509	Certification	9-1207
Business Combination		Claim Certification Requirement	12-505
Asset valuations resulting from business combinations	A-300 31.205-52	Contract Certification-Estimating Systems	5-1210
Assets Acquired in a Business Combination Using the Purchase Method of Accounting.	8-404.2	Indirect Cost Certification	6-706
Bonuses Resulting From Business Combinations	6-414.6	Indirect cost rate certification and penalties on unallowable costs	A-300 31.110
CAC		Proposal Certification Requirement	12-506
See Contract Audit Coordinator		Changes Clause	
		Auditing Submissions Under the Changes Clause	12-700

KEYWORD TOPIC	REFERENCE	TOPIC	REFERENCE
Changes to Disclosed or Established Practices		Profit on Equitable Adjustment Claims	12-703
See Disclosure Statement		Qui Tam Actions Under the False Claims Act	4-709
Circulars		Subcontractor Equitable Price Adjustment Proposals or Claims	12-605
See OMB Circulars		Cognizance	
CIPR		Assignment of Cognizance to Federal Agencies	13-102
See Insurance Cost or Pension Cost		Audit Cognizance at Educational Institutions and Nonprofit Organizations	13-102.3
Claims		Change of FAO Cognizance	1-502.4
Assistance in Preparing Claims Against the Government	1-508	Cognizance of Cost Negotiation and Audit at Educational Institutions and Nonprofit Organizations	13-100
Audit Adequacy of Proposals or Claims	12-503	Cost Negotiation Cognizance at Educational Institutions	13-102.1
Audit Reports on Price Adjustment Proposals or Claims	10-1100	Cost Negotiation Cognizance at Nonprofit Organizations	13-102.2
Auditing Contract Termination, Delay/Disruption, And Other Price Adjustment Proposals Or Claims	12-000	Establishing Audit Cognizance and Processing Non-DoD Audit Requests	15-102.1
Auditing Delay/Disruption Proposals or Claims	12-800	General Rules for Establishing Cognizance and Accepting or Rejecting Non-DoD Requests	1-302
Claims for Extraordinary Relief	12-900	Commercial Items	
Contractor's Request for Reconsideration or Claims of Disapproved Costs	6-908	Commercial Items	14-907.5
Costs of Preparing and Supporting Equitable Adjustment Proposals or Claims	12-606	Modifications to Contracts for Commercial Items	14-907.6
Costs of Preparing and Supporting Proposals or Claims	12-802.6	Common Costs	
Equipment Costs on Construction Contract Proposals or Claims	12-802.5	See Educational Institutions	
Equitable Adjustment Proposals or Claims - - Total Cost Method	12-704	Compensated Personal Absence	
Evaluation of Contractor's Procedures for Preparing Reimbursement Claims	6-1006	Cost Accounting Standard 408 --- Accounting for Costs of Compensated Personal Absence	8-408
Exit Conferences on Price Adjustment Proposals or Claims	12-507	Compensation Costs	
Preparation and Submission of Reimbursement Claims by Contractors	6-1004	Determination of Reasonableness of Compensation Costs	6-413.4
Price Adjustment and Contract Settlement Proposals or Claims - Overview	12-500	Offsets – Compensation Costs	6-413.7
Price Adjustment Proposals or Claims - General Audit Guidance	12-600	Reasonableness of Compensation Costs of Owners, Executives, and Other Employees Having a Higher Risk of Unreasonable Compensation	6-414
Prime Contractor Audits of Subcontractors' Claims	6-802.3	Reasonableness of Compensation Costs	6-413

KEYWORD TOPIC	REFERENCE	TOPIC	REFERENCE
Compensation System		Audit of Contractor Compliance with "Limitation of Cost," "Limitation of Funds," and "Limitation on Payments" Clauses	11-100
Compensation System – Information Technology System Internal Controls	5-810	Audit Of Contractor Compliance With Contract Financial Management Requirements	11-000
Compensation System Review and Audit Report	5-812	Audit of Contractor Compliance with Earned Value Management System (EVMS) Guidelines	11-200
Compensation System Review and Audit Results	5-811	Audit of Disclosure Statement and/or Established Practices to Ascertain Compliance with CAS and FAR	8-303
Compensation System Reviews (CSR) and Audit of Internal Control	5-800	Audit of Estimated, Accumulated, and Reported Costs to Ascertain Compliance with CAS and FAR	8-304
Description of a Compensation System	5-802.1	Audit Reports on Compliance with CAS (CAS Compliance Reports)	10-807
General Audit Policy for Compensation System Review(s) (CSR)	5-803	Audit Reports on Noncompliance with Disclosed or Established Practices, CAS, or FAR (Noncompliance Reports)	10-808
Management Reviews of the Compensation System	5-806	Compliance with Cost Accounting Standards Board (CASB) Rules, Regulations, and Standards, and with FAR	8-300
Completion		Compliance with FAR 31.205-6(b)(1), Compensation pursuant to labor-management agreements	6-413.1
Actions Taken at Completion of the Audit	6-708.1	Evaluating Contractor Compliance with Administrative Suspension and Debarment Agreements	4-711
Actions Taken at Completion of the Audit	6-709.1	Evaluation of Compliance with Internal Controls	6-404.5
Completion Stage of Terminated Work	12-304.11	Illustrations - Compliance with the Standard	8-404.3
Precontract Costs, Costs After Completion, or Costs Over Contract Amount	6-202	Noncompliance with CAS	8-302
Procedure Where Contract Specifies a Completion or Delivered Product	6-202.3	Noncompliance with FAR Part 31 AICPA Reporting Standards for Attestation Engagements (GAGAS 6.30)	8-502.8
Processing of Completion Vouchers	6-1009	Reporting Compliance with Generally Accepted Government Auditing Standards (GAGAS 6.32 and 1.12)	2-403
Receipt-Completion Vouchers	6-1009.1	Computer-Aided Audit	
Responsibilities for Processing and Approval of Interim and Completion Cost-Reimbursement Vouchers	6-1000	Computer-Aided Audit Applications	4-408
Review-Completion Vouchers	6-1009.2		
Timeliness of the Receipt and Review-Completion Vouchers	6-1009.3		
Compliance Review			
Compliance Reviews	5-1006		
Management Compliance Reviews	5-1106		
Scope of Compliance Reviews	5-1006.2		
Compliance Testing			
Compliance With			
Audit for Contractor Compliance with Certification and Agreement	14-908.4		

KEYWORD TOPIC	REFERENCE	TOPIC	REFERENCE
Concurrent Auditing		Equipment Costs On Construction	
Audit Planning – Concurrent Auditing	6-107.2	Contract Proposals or Claims	12-802.5
Concurrent Auditing	6-107	Prohibition Against the Use of DoD Funds for Construction of New Buildings	13-906
Conferences With		Consultant Service Cost	
Conferences With the Contractor (Entrance, Interim, and Exit) on Audit Plans and Results	4-300	Professional and consultant service costs	A-300 31.205-33
Exit Conferences and Release of Draft Audit Reports	4-106	Contingency Contracting	
Regional Conferences with GAO	1-205.3	Contingency Contracting	1-901
Confirmation		Contract Terms	
DCAA Response to Accounts Receivable Confirmation Requests from CPA Firms	4-203	Briefing of Contract Terms	5-911.2
Written Confirmation of Specific Cost Information	9-107.2	Contract Terms	6-603.5
Congress		Special Considerations in Audit of Selected Contract Terms	6-200
Relationship with Members of Congress and Congressional Committees	1-409	Contract Administration	
Consistency		Contract Administration Interface Coordination with Contractor and Government Contract Administration Personnel	4-102
Allocation Methods and Consistency of Application	6-505.2	DCAA Responsibilities to Procurement and Contract Administration Organizations	1-403.1
Consistency between Estimating and Accumulating Costs	8-401.1	FAO Coordination with Procurement and Contract Administration Personnel	4-100
Consistency in Reporting Costs	8-401.2	FAO Participation in Procurement Meetings Prior to receipt of Audit Request	4-103
Consistency in Using Standards	9-314.4	Financial Liaison Advisory Services to Contract Administration Offices	15-306
Consistency with Strategic and Long-Range Plans	5-508.3	Interim Discussions	4-105
Cost Accounting Standard 401 --- Consistency in Estimating, Accumulating and Reporting Costs	8-401	Post Issuance Support Procurement and Contract Administration Responsibilities to DCAA	4-107
Cost Accounting Standard 402 --- Consistency in Allocating Costs Incurred for the Same Purpose	8-402	Relationships with DoD Procurement and Contract Administration Organizations	1-403.2
Evaluation of Consistency in Estimating and Accounting	9-311.2	Required Notification to Contract Administration Offices and Courtesy Notice to Contractors	1-503.2
Evaluation of Internal Equity or Consistency	5-808.5	Contract Audit Coordinator	
Construction		Contract Audit Coordinator (CAC) Program	15-200
Construction and architect-engineer contracts	A-300 31.105	Contract Audit Coordinator (CAC)	8-104.3
Construction and architect-engineer contracts	A-300 31.201-7	Contract Audit Follow-up	
Cost Accounting Standard 417 --- Cost of Money as an Element of the Cost of Capital Assets Under Construction	8-417	Contract Audit Follow-up	15-600

KEYWORD TOPIC	REFERENCE	TOPIC	REFERENCE
Contract Clause		Reporting to the Contracting Officer	3-304.2
Contract clause	A-400 231.100-70	Contractor Appeals	
Contract Clauses	14-112	See Contract Disputes Cases	
Purchasing System -- Contract Clause Flow Down	5-607	Contractor Cost Data Reports (CCDRs)	
Contract Disputes		Audits of Contractor Cost Data Reports (CCDRs)	11-400
Contract Disputes Act	12-504	Contractor DISCLOSURES	
Coordinated Support of Contract Disputes Activity	15-503	DoD Contractor Disclosure Program	4-707
DCAA Contract Disputes Cases	15-504.1	Contributions	
FAO Responsibilities in Contract Disputes Cases	15-506	Contributions or donations Suspected Illegal Political Contributions	A-300 31.205-8 4-706
Procedures for Actual or Potential Contract Disputes Cases	15-500	Control Environment	
Regional Contract Disputes Coordinator (CDC) Responsibilities in Contract Disputes Cases	15-505	Accounting System (Control Environment)	5-311
Relationship with Government Legal Counsel in Contract Disputes, Bid Protests, and Other Matters	1-406	Assignment of Authority and Responsibility - Impact on Control Environment	5-309
Reporting Requirements for Contract Disputes Cases	15-504	Audit of Internal Controls -- Control Environment and Overall Accounting Controls	5-300
Contract Modifications		Control Objectives	
Prior Contract Briefings	12-604	Determining if Relevant Control Objectives and Related Control Activities Exist	5-107
Contract Modifications Causing Subcontract Terminations	12-102	Control Risk	
Effect of Contract Modifications	8-103.4	Assessing Control Risk and Designing Substantive Audit Tests	2-306.2
Contracting Officer		Assessing Control Risk	5-109
Communicating with the Contracting Officer at the Start of the Audit	14-116.1	Assessment of Control Risk	5-111.2
Contracting Officer Decisions	15-502	Control Risk Assessment	3-405.2
Contracting Officer's Designated Representatives for Receiving Certified Cost or Pricing Data	14-106	Obtaining an Understanding of a Contractor's Internal Controls and Assessing Control Risk	5-100
Contracting Officer's Record of Price Negotiations	14-111	Control Structure	
Contracting Officer's Treatment of Reported Recommendations	15-403.4	Internal Control Structure (GAGAS 6.10 – 6.12)	2-306
Coordinate with Government Trial Attorney and Contracting Officer	15-506.3	Coordinated Audit	
Coordination with Contracting Officers and Paying Offices	6-1007.1	Audit Approach and Coordinated Audits at Educational Institutions	13-307
Coordination with Contracting Officers	9-305	Coordinated Audit Approach	13-703
Establishment of Final Indirect Cost Rates by Contracting Officer Negotiation	6-709	Coordinated Audit Matrix	13-703.2
		Coordinated Audit Matrix	4-202.3
		Coordinated Audit Objectives or Programs	15-206
		Coordinated Audit Planning	4-202.1

KEYWORD TOPIC	REFERENCE	TOPIC	REFERENCE
COORDINATION WITH Procedures for Coordinated Audits	15-206.3	Cost Accounting Standard 401 --- Consistency in Estimating, Accumulating and Reporting Costs	8-401
Audit Coordination within Multiorganizational Companies	8-204	Cost Accounting Standard 402 --- Consistency in Allocating Costs Incurred for the Same Purpose	8-402
Coordination with ACO	14-606	Cost Accounting Standard 403 --- Allocation of Home Office Expenses to Segments	8-403
Coordination with Contracting Officers and Paying Offices	6-1007.1	Cost Accounting Standard 404 --- Capitalization of Tangible Assets	8-404
Coordination with Contracting Officers	9-305	Cost Accounting Standard 405 --- Accounting for Unallowable Costs	8-405
Coordination with Contractor and Government Contract Administration Personnel	4-102	Cost Accounting Standard 406 --- Cost Accounting Period	8-406
Coordination with Contractor Internal and External Auditors	4-200	Cost Accounting Standard 407 --- Use of Standard Costs for Direct Material and Direct Labor	8-407
Coordination with Government Technical Personnel	6-506	Cost Accounting Standard 408 --- Accounting for Costs of Compensated Personal Absence	8-408
Coordination with Technical Representatives	9-504.1	Cost Accounting Standard 409 --- Depreciation of Tangible Capital Assets	8-409
Coordination with the Contractor	5-803.4	Cost Accounting Standard 410 --- Allocation of Business Unit General and Administrative Expenses to Final Cost Objectives	8-410
DCAA Coordination with Subteams	9-1308.2	Cost Accounting Standard 411 --- Accounting for Acquisition Costs of Material	8-411
FAO Coordination with Contract Administration Personnel	4-100	Cost Accounting Standard 412 --- Composition and Measurement of Pension Costs	8-412
Program Plan Coordination with Government and Contractor Personnel	14-113.2	Cost Accounting Standard 413 --- Adjustment and Allocation of Pension Cost	8-413
Corporate or Home Office Corporate or Home Office Assessments	9-703.14	Cost Accounting Standard 414 --- Cost of Money as an Element of the Cost of Facilities Capital	8-414
Corporate, Home Office or Service Center Audits	6-804	Cost Accounting Standard 415 --- Accounting for the Cost of Deferred Compensation	8-415
Cost Accounting Period Cost Accounting Standard 406 --- Cost Accounting Period	8-406	Cost Accounting Standard 416 --- Accounting for Insurance Cost	8-416
Cost Accounting Practices Disclosure of Cost Accounting Practices	5-311.2		
Cost Accounting Standard Applicable Cost Accounting Standards at Educational Institutions	13-209.1		
Audit of Cost Impact Proposals Submitted Pursuant to the Cost Accounting Standards (CAS) Clause	8-500		
Audit Reports on Cost Accounting Standards Matters	10-800		
Compliance with Cost Accounting Standards Board (CASB) Rules, Regulations, and Standards, and with FAR	8-300		

KEYWORD TOPIC	REFERENCE	TOPIC	REFERENCE
Cost Accounting Standard 417 --- Cost of Money as an Element of the Cost of Capital Assets Under Construction	8-417	Evaluation of Methods and Procedures-Cost Estimates	9-309
Cost Accounting Standard 418 --- Allocation of Direct and Indirect Costs	8-418	Evaluation of Parametric Cost Estimates	9-1003.2
Cost Accounting Standard 420 --- Accounting for Independent Research and Development Costs and Bid and Proposal Costs (IR&D and B&P)	8-420	General Evaluation Procedures for Cost Estimates	9-300
Cost Accounting Standards (CAS) -- Home Office	6-804.3	Make or Buy Decisions – Direct Material Cost Estimates	9-405
Cost Accounting Standards at Educational Institutions	13-209	Source of Material Cost Estimates	9-402.1
Cost Accounting Standards Audits	4-304.6	Uses of Parametric Cost Estimates	9-1002.3
Cost Accounting Standards	8-000	Variances-Direct Labor Cost Estimates	9-503.8
Cost Accounting Standards	8-400	Cost Estimating Methods	
Establishment of Cost Accounting Standards Board (CASB)	8-102.1	Cost Estimating Methods	B-400
Influence of Cost Accounting Standards	12-105	Labor Cost Estimating Methods	B-407
Overview - Cost Accounting Standards Board (CASB) Rules and Regulations	8-100	Material Cost Estimating Methods	B-408
Planning in Connection with Cost Accounting Standards	3-204.15	Cost Impact Proposals	
Cost Estimates		Adequacy of Cost Impact Proposals	8-502.5
Audit Of Cost Estimates and Price Proposals	9-000	Audit of Cost Impact Proposals Submitted Pursuant to the Cost Accounting Standards (CAS) Clause	8-500
Audit of Parametric Cost Estimates	9-1000	Audit of Cost Impact Proposals	8-502.6
Contractor Estimating Methods and Procedures-Cost Estimates	9-303	Audits on CAS Cost Impact Proposals	10-809
Cost Estimates Based on Standard Costs	9-314	Conferences and Reports on Audits-Cost Impact Proposals	8-505
Deficiencies in Specific Cost Estimates	9-310	Failure to Submit Cost Impact Proposals	8-504
Direct Labor-Cost Estimates Based on Historical Cost	9-503	General - Cost Impact Proposals	8-502
Evaluating Direct Labor Cost Estimates	9-500	Guidance on Evaluation of Cost Impact Proposals	8-503
Evaluating Direct Material Cost Estimates	9-400	Cost Impact Statements (CAS Cost Impact Reports)	
Evaluating Major Subcontract Proposal Cost Estimates	9-406	Cost of Money	
Evaluation of Cost Estimates After Costs Have Been Incurred	9-313	Cost Accounting Standard 414 --- Cost of Money as an Element of the Cost of Facilities Capital	8-414
Evaluation of Individual Cost Estimates and Cost Realism	9-311	Cost Accounting Standard 417 --- Cost of Money as an Element of the Cost of Capital Assets Under Construction	8-417
		Cost of Money	A-300 31.205-10
		Cost or Pricing Data	
		Audit Reports on Postaward Audits of Certified Cost or Pricing Data	10-600

KEYWORD TOPIC	REFERENCE	TOPIC	REFERENCE
Audits of Proposals Based on Data Other Than Certified Cost or Pricing Data	9-207	Cost Principles Applicable Cost Principles - Termination Audits	12-104
Certificate of Current Cost or Pricing Data	14-107	Applicable cost principles	A-300 31.106-1
Contracting Officer's Designated Representatives for Receiving Certified Cost or Pricing Data	14-106	Contract Cost Principles And Procedures	A-000
Certified Cost or Pricing Data	14-104	Cost Principles	13-803
Deficient or Denial of Access to Certified Cost or Pricing Data	9-205	Defense Federal Acquisition Regulation Supplement (DFARS) Part 231 - Contract Cost Principles and Procedures	A-400
Determining Adequacy of Certified Cost or Pricing Data	9-204	Federal Acquisition Regulation (FAR) --- Part 31 --- Contract Cost Principles and Procedures	A-300
Determining Adequacy of Data Other than Certified Cost or Pricing Data	9-208	NASA Cost Principles and Procedures	15-106.1
Determining What Data are Cost or Pricing Data	14-104.4	Non-DoD Cost Principles and Procedures	15-102.3
Errors in Certified Cost or Pricing Data	14-104.7	Office of Management and Budget (OMB) Circular A-122 "Cost Principles for Nonprofit Organizations," and Related Areas for Audit Consideration	13-800
Evaluating the Adequacy of Certified Cost or Pricing Data or Data Other Than Certified Cost or Pricing Data in Price Proposals	9-200	OMB Circular A-122 - "Cost Principles for Nonprofit Organizations"	13-205
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	OMB Circular A-21 - "Cost Principles for Educational Institutions"	13-203
Data Other Than Certified Cost or Pricing Data Requirements	9-206	OMB Circular A-87 - "Cost Principles for State, Local, and Indian Tribal Governments"	13-206
Postaward Audits of Contractor Certified Cost or Pricing Data	14-100	Part 31 --- Contract Cost Principles and Procedures	A-300
Postaward Audits of Certified Cost or Pricing Data for Possible Defective Pricing	4-304.3	Cost Realism Cost Realism Analyses	9-311.4
Price Reduction for Defective Certified Cost or Pricing Data	14-112.1	Evaluation of Individual Cost Estimates and Cost Realism	9-311
Reporting Results of Evaluations of Pricing Proposals with Certified Cost or Pricing Data or Data Other than Certified Cost or Pricing Data	9-210	Cost-Reimbursement Cost-Reimbursement Contracts	6-704.1
Subcontractor Certified Cost or Pricing Data	14-108	Determination of Allowable Costs Under Cost-Reimbursement Vouchers	6-1005
Submission or Disclosure of Certified Cost or Pricing Data	14-105	Interim Cost-Reimbursement Billings	6-705
Updating Certified Cost or Pricing Data	14-105.5	Notices of Cost Suspensions and Disapprovals under Cost-Reimbursement Contracts	6-900

KEYWORD TOPIC	REFERENCE	TOPIC	REFERENCE
Procedures for Processing Non-DoD Cost-Reimbursement Vouchers	15-103	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
Responsibilities for Processing and Approval of Interim and Completion Cost-Reimbursement Vouchers	6-1000	Data Other Than Certified Cost or Pricing Data Requirements	9-206
Cost-Type Contracts		Reporting Results of Evaluations of Pricing Proposals with Certified Cost or Pricing Data or Data Other than Certified Cost or Pricing Data	9-210
Auditing Terminations of Cost-Type Contracts	12-400	Data Processing	
Credits and Refunds on Cost-Type Contracts	6-203	See Information Technology	
Termination of Subcontracts for the Convenience of the Contractor Under Cost-Type Contracts	12-406	Data Rights	
CPSR		Evaluation of Data Rights Price Proposals	9-109
See Purchasing		Defective Pricing	
Credits and Refunds		See Postaward Audit	
Credits and Refunds on Cost-Type Contracts	6-203	Defense Security Cooperation Agency	
Processing Adjustments for Credits and Refunds	6-203.2	See DSCA	
CSR		Deferred Compensation	
See Compensation System		Cost Accounting Standard 415 --- Accounting for the Cost of Deferred Compensation	8-415
Cumulative Allowable Cost Worksheet (CACWS)		Delay/Disruption	
Cumulative Allowable Cost Worksheet (CACWS)	6-711.3	See Claims	
Cumulative Allowable Cost Worksheet (CACWS), Comparable Worksheets, or Contract Audit Closing Statement Reports (CACS)	10-902	Denial of Access	
DAR Section XV		Conditions Representing Denial of Access to Contractor Records	1-504.4
See Cost Principles		Deficient or Denial of Access to Certified Cost or Pricing Data	9-205
DATA Other Than CERTIFIED Cost or Pricing Data		Impact of Contractor Denial of Access	1-504.6
Audits of Proposals Based on Data Other Than Certified Cost or Pricing Data	9-207	Department of Health and Human Services	
Determining Adequacy of Data Other than Certified Cost or Pricing Data	9-208	Non-DoD Supplement --- Address List for Department of Health and Human Services Regional Audit Offices	15-1S3
Evaluating the Adequacy of Certified Cost or Pricing Data or Data Other Than Certified Cost or Pricing Data in Price Proposals	9-200	Supplemental Requirements for Department of Health and Human Services (DHHS) and Health Care Financing Administration (HCFA) Contracts.	15-111
		DFARS	
		See Cost Principles	

KEYWORD TOPIC	REFERENCE	TOPIC	REFERENCE
DHHS		Audit Programs and Working Papers for Disclosure Statement Adequacy Audits	8-205
See Department of Health & Human Services and/or Non- DoD		Audit Reports on Adequacy of Initial Disclosure Statement (Disclosure Statement Reports)	10-804
Differences of Opinion		Audit Reports on Compliance of Initial Disclosure Statement (Disclosure Statement Reports)	10-805
Differences of Opinion Between DCAA Offices	6-807	Audit Reports on Compliance Audits of Revised Disclosure Statements (CAS Reports)	10-806
Differences of Opinion Between DCAA Offices	9-104.6	Audits of Disclosure Statement for Adequacy	8-200
Direct Billing		Changes to Disclosure Statements and/or Established Practices	8-303.3
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
Direct Labor Cost		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		8-103.8
Variances-Direct Labor Cost Estimates	9-503.8	DoDIG	
Direct Labor Hours		Relationship with DoDIG, NASA IG and Other Executive Branch Internal Audit Organizations	1-404
Direct Labor Hours Based on Technical Data	9-504	Relationship with the DoDIG and Military Inspectors General	1-404.7
Direct Labor Rates		DSCA	
Evaluation of Estimated Direct Labor Rates	9-505	Compliance Audit for the Defense Security Cooperation Agency [DSCA]	14-908
Direct Material		Early Retirement	
Cost Accounting Standard 407 --- Use of Standard Costs for Direct Material and Direct Labor	8-407	See Incentive Payments	
Direct Materials Estimating Methods	9-402	Earned Value Management	
Direct Materials Requiring Special Consideration	9-407	Audit of Contractor Compliance with Earned Value Management System (EVMS) Guidelines	11-200
Evaluating Contractor's Direct Materials Pricing Procedures	9-404	Audit of Selected Cost Management Reports Submitted by Contractors Without Earned Value Management (EVM) Reporting Requirements	11-300
Evaluating Direct Material Cost Estimates	9-400		
Indirect Material	9-703.7		
Make or Buy Decisions – Direct Material Cost Estimates	9-405		
Using Direct Materials Cost Trend Data	9-408		
Disclosure Statement			
Audit of Disclosure Statement and/or Established Practices to Ascertain Compliance with CAS and FAR	8-303		

KEYWORD TOPIC	REFERENCE	TOPIC	REFERENCE
Economic		Changes to Disclosure Statements and/or Established Practices	8-303.3
Economic planning costs	A-300 31.205-12	Estimating Standards	
Economic Price Adjustments	9-800	Distinction Between Estimating Standards and Parametric Cost Estimating	9-1006.1
Proposed Economic Adjustments - Evaluation Techniques and Considerations	9-804	Estimating Standards	9-1006
Types of Economic Price Adjustments	9-803	Use of Estimating Standards	9-1006.2
EDPE		Estimating System	
See Lease Cost		ACO Processing of the Estimating System Report	5-1215
Educational Institutions		Audit of Estimating System Internal Controls	5-1200
See Chapter 13		Characteristics of an Adequate Estimating System	5-1204.1
Eichleay Formula		Comprehensive Surveys- Estimating Systems	5-1203.1
Audit Approach to the Eichleay Formula	12-805	Continuous Evaluation-Estimating System	5-1217
Eichleay Formula Example	12-804.5	Contract Certification-Estimating Systems	5-1210
Employee Interviews		Coordinating Team Surveys- Estimating Systems	5-1205.1
Detailed Employee Interviews	6-404.9	Distribution of Estimating System Audit Reports to DCMA District Offices	10-210.5
Evaluation of Labor Cost Charging and Allocation (Employee Interviews)	6-404	Estimating System-Description Information Technology System Internal Controls-Estimating Systems	5-1207
Employee Morale		Internal Control Reporting- Estimating System	5-1211
See Employee Welfare		Labor Estimating Systems --- General	5-1213
Engineering Changes		Monitoring and Follow-up- Estimating System	B-102.1
Engineering Changes -- NASA	3-S208	Estimating System	
Proposed Engineering Changes Costs	9-503.5	See Cost Estimating Methods	
Enterprise Resource Planning		Estimating System Reports	
Enterprise Resource Planning Systems	5-406.7	See 10-400	
Equitable Price Adjustment		Evidence	
See Claims		Obtaining Sufficient, Appropriate Audit Evidence (GAGAS 7.55 – 7.71)	2-506
ERP		Evidence (GAGAS 6.04b)	2-302.3
See Enterprise Resource Planning		Types, Sources, and Relative Quality of Audit Evidence	3-204.14
ESARS and SARS		EVM	
See Cost/Schedule Control		See Earned Value Management	
ESOP			
See Employee Stock Ownership			
Established Practices			
Audit of Disclosure Statement and/or Established Practices to Ascertain Compliance with CAS and FAR	8-303		
Audit Reports on Noncompliance with Disclosed or Established Practices, CAS, or FAR (Noncompliance Reports)	10-808		

KEYWORD TOPIC	REFERENCE	TOPIC	REFERENCE
Exception From CERTIFIED Cost Or Pricing Data		Field Work Standards	2-300
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	Field Work Standards	2-302
Executive Compensation		Financial Capability	
See Compensation Costs		Audit of Contractor Financial Capability	14-304
Extended Overhead		Contractor Financial Capability Audits and Reporting	14-300
See Equitable Adjustments		Financial Capability Audits Requested by DFAS for Contractor Installment Agreements	14-307
Extraordinary Relief		Financial Capability Reporting Requirements	14-308
Claims for Extraordinary Relief	12-900	Financial Capability Opinion Criteria in Reporting on Contractor Financial Capability	14-306
Extraordinary Reviews (Scrubbing)		Financial Condition	
See Correction Costs		Evaluation of Existing Financial Conditions	14-304.1
Facilities Contracts		Financial Capability Detailed Risk Assessment Procedures	14-303
Facilities contracts	A-300 31.106	Financial Liaison	
FAR Part 31		Financial Liaison Advisors (FLA) Directory	
See Cost Principles		Financial Liaison Advisory Services for Special Access Programs (SAP)	15-307
FASB Statement 13		Financial Liaison Advisory Services to Contract Administration Offices	15-306
See Lease Cost And Depreciation Cost		Financial Liaison Advisory Services	15-300
FASB Statement No. 87		Financial Management	
See Pension Cost		Audit Of Contractor Compliance With Contract Financial Management Requirements	11-000
Federal Awards		Contract Financial Management	3-204.10
Reporting on Schedule of Expenditures of Federal Awards	13-706.4	Contractor Financial Management	3-S203
Types of Federal Awards	13-202	First Year Depreciation	
FFRDC		See Depreciation Costs	
See Chapter 13		Fixed-Price Contracts	
Field Audit Offices		Auditing Terminations of Fixed-Price Contracts	12-300
Establishment of DCAA Field Audit Offices (FAOs) and Suboffices	1-502	Fixed-Price Contracts	6-704.2
Field Pricing Support		Fixed-price contracts	A-300 31.102
Administrative Procedures for Field Pricing Support	9-100	Reimbursement of Indirect Costs on Fixed-Price Contracts	6-705.3
Audit Scope - Field Pricing Support	9-103.3	Repricing Proposal Reports for Incentive and Redeterminable Fixed-Price Contracts	10-904
Coordination of the Request-Field Pricing Support	9-103.1		
DCAA Field Pricing Support at the Prime Contract Level	9-103		
The Field Pricing Support Concept	9-102		
Field Work Standards			
Field Work Standards for Operations Audits (Performance Audits)	2-500		

KEYWORD TOPIC	REFERENCE	TOPIC	REFERENCE
Flash Reports		Legal and Regulatory	
Real Time Reporting (Flash Reports)		Requirements, Fraud and Abuse (GAGAS 7.28 – 7.35)	2-504
Floor Checks		Reporting on Compliance with Generally Accepted Government Auditing (GAGAS 6.32 and 1.12)	2-403
Access to Restricted Areas (Floor Checks)	6-405.4	Suspected Fraud and Unlawful Activity --- General	4-702
Observations of Work Areas (Floor Checks) Procedures	6-405	Freedom of Information Act	
FMS		Processing Freedom of Information Act (FOIA) Requests	1-700
See Foreign Military Sales		GAO	
FOIA		See Government Accountability Office	
See Freedom of Information Act		Government Accountability Office	
Form 1		Assistance in Preparing Replies to Government Accountability Office (GAO) Reports	15-304.13
DCAA Form 1 Distribution	6-906	Government Accountability Office Notices of Exception	6-909
DCAA Form 1 Preparation	6-905	Interface with the Government Accountability Office in the Performance of Postaward Audits	1-206
Types of DCAA Form 1	6-903	Liaison Between DCAA and Government Accountability Office Activities	1-205
FORWARD PRICING RATE POSITIONS		Relationships with the Government Accountability Office	1-200
Forward Pricing Rate Agreements (FPRA)	9-1200	General And Administrative Expenses	
Forward Pricing Rate Agreements	9-1005.2	Auditing General and Administrative Expenses	12-306
Forward Pricing Rate Recommendations (FPRR)	9-1202.2	Cost Accounting Standard 410 --- Allocation of Business Unit General and Administrative Expenses to Final Cost Objectives	8-410
Forward Pricing Rates		General Controls	
Pre-Established Forward Pricing Rates and Factors	9-312	See IT Internal Control	
FPI Contract		General Standards	
See Incentive Contract		General Standards	2-200
FPRA		GFP	
See Forward Pricing Rate Agreements		See Government Property	
Fraud			
Audit Reports Involving Alleged Subcontractor Fraud	4-702.8		
Auditor Responsibilities for Detecting and Reporting Fraud	4-702.2		
Examples of Conditions Warranting Consideration of a Fraud Referral	14-121.2		
Findings and Conditions Requiring Further Pursuit as Potential Cases of Fraud (Postaward Audits)	14-121		
Fraud Indicators and Audit Procedures for Uncovering Fraud	4-702.3		
Fraud, Illegal Acts, Violations of Provisions of Contracts (GAGAS 6.13 – 6.14)	2-305		

KEYWORD TOPIC	REFERENCE	TOPIC	REFERENCE
Gifts		Special Considerations --- Release of Data to Higher-Tier Contractors	9-106.4
Suspected Contractor Provision of Improper Gifts/Gratuities to Government Personnel	4-703	Special Considerations - Release of Subcontractor Data to the Higher-Tier Contractor	6-801.2
Government Auditing Standards		Historical Cost	
Generally Accepted Government Auditing Standards (GAGAS)	2-101	Direct Labor-Cost Estimates Based on Historical Cost	9-503
AICPA Reporting Standards for Attestation Engagements (GAGAS 6.30)	2-402	Requests to Report on Comparative Historical Cost Information	9-103.6
Government Furnished Property		Home Office Expenses	
See Government Property		Corporate, Group, or Home Office Expenses	6-706.3
Government Property		Cost Accounting Standard 403 --- Allocation of Home Office Expenses to Segments	8-403
Contract Audits of Government Property Including Government Furnished Property (GFP)	14-400	Hotline	
Government Property Audits Upon Specific Request	14-406	Defense Hotline	4-710
Government Roles in Audit of Government Property	14-404	ICAPS	
Types of Government Property	14-402	See Internal Control Audit Planning	
Grants		Incentive Contract	
See Educational Institutions		Underruns, etc. on Incentive Contracts	6-206
Health Care Financing Administration (HCFA)		Incurred Cost Audit	
Supplemental Requirements for Department of Health and Human Services (DHHS) and Health Care Financing Administration (HCFA) Contracts.	15-111	Introduction to Incurred Cost Audit Objectives	6-100
Higher-Tier Contractor		Reporting as Part of the Annual Incurred Cost Audit	5-111.3
Justifying Government Assistance to Higher-Tier Contractor Reviews	9-106.2	INDEFINITE DELIVERY, INDEFINITE QUANTITY (IDIQ)	
Release of Subcontract Audit Report to the Higher-Tier Contractor --- Proposals or Other Cost Submissions	10-210.4	IDIQ Proposals	9-103.1
Release of Subcontract Audit Report to the Higher-Tier Contractor	10-210.4	Independence	
Release of Subcontract Audit Report to the Higher-Tier Contractor	10-210.4	Evaluation of Competency, Independence, and Objectivity Independence (GAGAS 3.02 - 3.30)	4-1004.2 2-203
Release of Subcontractor Data to Higher-tier Contractors	14-119.2	Independence	5-307.1
		Independence and Ethical Requirements	2-S103.1
		Organizational Independence	5-608.1
		Indian Tribal	
		Contracts with State, local, and federally recognized Indian Tribal Governments	A-300 31.107

KEYWORD

TOPIC	REFERENCE	TOPIC	REFERENCE
Contracts with State, Local, and Federally Recognized Indian Tribal Governments	A-300 31.6	Expediting Settlement of Indirect Costs	6-711
Contracts With State, Local, and Federally Recognized Indian Tribal Governments	A-400 231.6	Final Indirect Cost Rates for non-DoD Contracts	15-102.4
OMB Circular A-87 - "Cost Principles for State, Local, and Indian Tribal Governments"	13-206	Final Indirect Cost Rates	6-706.1
Indirect Cost		Indirect Cost Allocation Bases	3-204.9
Adjustment of Interim Indirect Cost Reimbursement	6-705.2	Indirect Cost Allocation Methods	13-805.3
Administrative Procedures for Establishing Indirect Costs	6-700	Indirect Cost Audit Reports for NASA	15-106.5
Advance Agreements (Indirect Cost)	9-703.3	Indirect Cost Base Period	6-605
Approaches to Establish Indirect Costs	6-703	Indirect Cost Certification	6-706
Audit of Incurred Indirect Costs	6-600	Indirect Cost Rate Calculation and Cost Distribution - Quick-Closeout	6-611
Audit of Indirect Costs at Educational Institutions	13-500	Indirect cost rate certification and penalties on unallowable costs	A-300 31.110
Audits of Indirect Cost	6-707	Indirect Cost Rates at Nonprofit Organizations	13-805
Classification of Indirect Costs	9-703.2	Indirect Costs – General	12-802.4
Cost Accounting Standard 418 --- Allocation of Direct and Indirect Costs	8-418	Indirect Costs - NASA	3-S209
Direct and Indirect Cost Verification	6-610	Indirect Costs – Termination Inventory	12-304.15
Effect of Contract Type on Indirect Cost Recovery	6-704	Indirect Costs Advance Agreements	6-710
Establishing Indirect Cost Rates at Educational Institutions	13-600	Indirect Costs Allocation Methods -- Bases and Pools	6-606
Establishment of Final Indirect Cost Rates by Audit Determination	6-708	Indirect Costs Transaction Testing Plan	6-608
Establishment of Final Indirect Cost Rates by Contracting Officer Negotiation	6-709	Indirect costs	A-300 31.203
Estimated Indirect Costs - General	9-702	Individual Indirect Costs	9-703.5
Evaluating Estimated Indirect Costs	9-700	Obtaining Indirect Cost Proposals	6-707.2
Evaluation of Indirect Costs	9-703	Reimbursement of Indirect Costs on Fixed-Price Contracts	6-705.3
Evaluation of Prospective Rates -- Indirect Costs	9-704	Submission of Indirect Cost Proposal	6-707.1
Expediting Indirect Costs Settlement	12-407	Timeliness of Final Indirect Cost Audits	6-707.4
Expediting Settlement of Indirect Costs on Completed Contracts	6-711.1	Types of Indirect Cost Rates	13-805.1
Expediting Settlement of Indirect Costs on Terminated Contracts	6-711.2	Information Technology	
		Audit of Information Technology Systems Application Internal Controls	5-1400
		Audit of Information Technology Systems General Internal Controls	5-400
		Billing System - Information Technology System Internal Controls	5-1109
		Budgeting and Planning System - Information Technology System Internal Controls	5-511

KEYWORD TOPIC	REFERENCE	TOPIC	REFERENCE
Compensation System – Information Technology System Internal Controls	5-810	Interest and other financial costs Interest Rates – Cost of Facilities Capital	A-300 31.205-20 8-414.2
Indirect/ODC System - Information Technology System Internal Controls	5-1011	Interest Rates – Defective Pricing Interest	14-125 8-503.2
Information Technology Environments	5-406	Ownership and Substantial Financial Interest	6-414.2
Information Technology System Internal Controls	5-1406	Signing Certificates of Non- Disclosure and Statements of Financial Interest	1-403.5
Information Technology System Internal Controls-Estimating Systems	5-1211	Internal Audit Organization DCAA Assistance to Government Internal Audit Organizations	1-404.2
Labor System - Information Technology System Internal Controls	5-914	Government Internal Audit Organization Assistance to DCAA	1-404.3
MMAS - Information Technology System Internal Controls	5-716	Illustrative Audit Situations Involving Interface Between Contract and Internal Audit Organizations	1-4S1
Overall Accounting Controls - Information Technology System Internal Controls	5-312	Interfacing with Government Internal Audit Organizations	1-404.4
Purchasing System - Information Technology System Internal Controls	5-612	Relationship with DoDIG, NASA IG and Other Executive Branch Internal Audit Organizations	1-404
Installment Agreements Financial Capability Audits Requested by DFAS for Contractor Installment Agreements	14-307	Support DoD IG and Internal Audit Organization Reviews	15-604.2
Insurance Cost Cost Accounting Standard 416 --- Accounting for Insurance Cost Review of Contractor Insurance Cost and Pension Cost	8-416 5-1303	Internal Control Audit Planning Summary (ICAPS) Internal Control Audit Planning Summary (ICAPS)	3-400
Integrated Product Teams (IPTs) Auditor Participation on Contractor and Government Process Action Teams (PATs); Integrated Product Teams (IPTs); Management Councils; and Related Streamlined Acquisition Initiatives	1-800	Internal Controls Adequacy and Complexity of the Contractor's Systems, Policies, Procedures, and Internal Controls	3-204.11
Integrated Product Teams (IPTs) - Background	1-802	Assessment of Internal Controls at Service Organizations	3-204.19
Interest Charging Interest When Defective Pricing is Found	14-124	Audit and Evaluation of Contractor's Policies, Procedures, and Internal Controls	6-604
Interest – Progress Payments	14-207	Audit of Billing System Internal Controls	5-1100
Interest – Selected Areas of Cost	13-806.2	Audit of Contractor Budget and Planning System Internal Controls	5-500
		Audit of Estimating System Internal Controls	5-1200

KEYWORD TOPIC	REFERENCE	TOPIC	REFERENCE
Audit of Indirect and Other Direct Cost System Internal Controls	5-1000	Labor System - Information Technology System Internal Controls	5-914
Audit of Information Technology Systems Application Internal Controls	5-1400	MMAS - Information Technology System Internal Controls	5-716
Audit of Information Technology Systems General Internal Controls	5-400	Obtaining an Understanding of a Contractor's Internal Controls and Assessing Control Risk	5-100
Audit of Internal Controls -- Control Environment and Overall Accounting Controls	5-300	Overall Accounting Controls - Information Technology System Internal Controls	5-312
Audit of Labor System Internal Controls	5-900	Procedures and Internal Controls Purchasing System - Information Technology System Internal Controls	6-603.3 5-612
Audit of Material Management and Accounting System (MMAS) Internal Controls -- Standards 1 Through 10	5-700	Reporting Compliance with Generally Accepted Government Auditing Standards (GAGAS 6.32 and 1.12)	2-403
Audit of Policies, Procedures, and Internal Controls Relative to Accounting and Management Systems	5-000	Understanding and Evaluating Internal Controls	5-111.1
Audit of Purchasing System Internal Controls	5-600	Internal Revenue Service Contractor Internal Revenue Service and State Taxes Reports	3-2S2
Auditing Internal Controls at Nonmajor Contractors	5-111	Relationship with the Internal Revenue Service (IRS)	1-408
Billing System - Information Technology System Internal Controls	5-1109	Interplant Billings Interplant Billings	6-803
Budgeting and Planning System - Information Technology System Internal Controls	5-511	Intracompany Addressing and Distributing Subcontract and Intracompany Audit Reports	10-605.2
Compensation System -- Information Technology System Internal Controls	5-810	Intracompany Proposals Included in Prime Contract Price Proposals	9-105
Considering Internal Controls (GAGAS 7.16 -- 7.22)	2-505	Intracompany Transactions	12-304.9
Evaluation of Compliance with Internal Controls	6-404.5	Intracompany Transfers	6-313
Evaluation of the Adequacy of Internal Controls	6-404.4	Reports on Intracompany and Subcontract Proposals	10-210.5
External CPA Management Letter on Internal Controls	5-307.3	Subcontract and Intracompany Report Addressees	10-210.5
Indirect/ODC System - Information Technology System Internal Controls	5-1011	Investigative Agencies Relationship With Investigative Agencies of the Government	1-405
Information Technology System Internal Controls	5-1406	IPTs See Integrated Product Teams	
Information Technology System Internal Controls-Estimating Systems	5-1211		

KEYWORD TOPIC	REFERENCE	TOPIC	REFERENCE
IR&D and B&P		Costs related to legal and other proceedings	A-300 31.205-47
Cost Accounting Standard 420 --- Accounting for Independent Research and Development Costs and Bid and Proposal Costs (IR&D and B&P)	8-420	Legal Counsel	
IR&D and B&P Allowability Criteria for CFYs Beginning After September 30, 1995	9-703.3	Relationship with Government Legal Counsel in Contract Disputes, Bid Protests, and Other Matters	1-406
IRS		Limitation of Cost	
See Internal Revenue Service		Audit of Contractor Compliance with "Limitation of Cost," "Limitation of Funds," and "Limitation on Payments"	11-100
Information Technology	IT	Clauses	
See		Impact of Limitation of Cost or Funds Clause on Termination Settlements	12-408
Kickback		Limitation of Funds	
Public Law 99-634, "Anti-Kickback Enforcement Act of 1986"	4-7S1	See Limitation of Cost	
Suspected Violations of the Anti- Kickback Act (41 U.S.C. 51 to 58)	4-704	Limitation on Payments	
Labor Charging		See Limitation of Cost	
Analysis of Labor Charging and Allocation Procedures	6-404.2	Litigation	
Evaluation of Conditions Influencing Contractor Labor Charging Practices	6-404.6	See Contract Disputes Cases	
Labor Cost Accounting		Low-Risk Contractors	
Audit of Labor Cost Accounting	5-911	Audit Scope - Incurred Costs at Low-Risk Contractors with \$15 Million or Less Auditable Dollar Volume (ADV)	6-104
Labor Distribution		Lump-Sum Wages	
Evaluation of Labor Distribution	5-910	Lump-Sum Wages	5-911.4
Labor Distribution Edit Errors	5-913.2	MAARS	
Review of Labor Distribution, Transfers, and Adjustments	5-913	See Mandatory Annual Audit Requirements	
Labor System		Make or Buy	
Audit of Labor System Internal Controls	5-900	Make or Buy Decisions – Direct Material Cost Estimates	9-405
Evaluation of Other Labor Systems (Standard Costs and Proprietor/Partner Salaries)	6-411	Make or Buy Decisions – Incurred Material Costs and Purchased Services	6-309
Labor System - Information Technology System Internal Controls	5-914	Make or Buy Program	5-608.4
Labor System		Purchasing Management and Administration (Make or Buy)	5-608
Authorization/Approvals	5-908	Special Considerations in Make or Buy	9-405.2
Labor System Management			
Compliance Audits	5-906		
Labor-Management			
Agreements			
See Compensation Costs			
Leased Property			
See Depreciation Costs			

KEYWORD TOPIC	REFERENCE	TOPIC	REFERENCE
Management Councils		Commingled Inventories (MMAS Standard 9)	5-714
Auditor Participation on Contractor and Government Process Action Teams (PATs); Integrated Product Teams (IPTs); Management Councils; and Related Streamlined Acquisition Initiatives	1-800	Costing of Material Transactions (MMAS Standard 7)	5-712
Management Councils	1-804.1	Internal Audits (MMAS Standard 10)	5-715
Management Councils, Single Process Initiative (SPI), and Cost-Benefit Analysis	1-804	Inventory Allocations (MMAS Standard 8)	5-713
Mandatory Annual Audit Requirements		Material Requirements (MMAS Standard 2)	5-707
Mandatory Annual Audit Requirements (MAARs) Accomplishment	3-204.16	Material Transfers (MMAS Standard 6)	5-711
Mandatory Annual Audit Requirements (MAARs)	6-603.2	Physical Inventories (MMAS Standard 5)	5-710
Mandatory Annual Audit Requirements	6-105	System Description (MMAS Standard 1)	5-706
Relationship of ICAPS and Mandatory Annual Audit Requirements (MAARs)	3-403	System Monitoring (MMAS Standard 3)	5-708
Schedule of Mandatory Annual Audit Requirements (MAARs)	6-1S1	MMAS	
Material Costs And Purchased Service		See Material Management and Accounting System	
Audit of Incurred Material Costs and Purchased Services	6-300	Multiorganizational Companies	
Make or Buy Decisions – Incurred Material Costs and Purchased Services	6-309	Audit Coordination within Multiorganizational Companies	8-204
Material Management and Accounting System (MMAS)		NASA	
Audit of Material Management and Accounting System (MMAS) Internal Controls -- Standards 1 Through 10	5-700	See National Aeronautics and Space Administration and/or Non-DoD	
Material Requirements		National Aeronautics and Space Administration (NASA)	
Determination of Material Requirements	6-308	Procedures Applicable to Cost Reimbursement Contracts Awarded by National Aeronautics and Space Administration (NASA)	15-105
Material Requirements (MMAS Standard 2)	5-707	National Guard Bureau	
Use of Consolidated Material Requirements	9-404.8	Agreements	
Memorandum of Agreement		National Guard Bureau Agreements with the States and Possessions	14-903
Memorandum of Agreement	1-805	National Science Foundation (NSF)	
MMAS Standard		Supplemental Requirements for National Science Foundation (NSF) Contracts	15-117
Audit Trail (MMAS Standard 4)	5-709	Negotiated Fixed Rates	
		Negotiated Fixed Rates	13-606

KEYWORD TOPIC	REFERENCE	TOPIC	REFERENCE
Negotiation Conference		Non-DoD Postaward Audits	15-102.10
Advisory Audit Counsel in the Negotiation Conference	15-403	Non-DoD Procedures	6-703.2
Arranging for DCAA Participation in Negotiation Conferences	15-304.6	Non-DoD Supplement --- Address List for Department of Agriculture Regional Audit Offices	15-1S5
Auditor Support of a Negotiation Conference	15-400	Non-DoD Supplement --- Address List for Department of Health and Human Services Regional Audit Offices	15-1S3
Auditor Attendance at a Negotiation Conference	15-402	Non-DoD Supplement -- Address List for Department of Transportation Offices	15-1S4
Auditor Involvement at FPRA Negotiation Conferences	9-1210	Non-DoD Supplement - Address List for NASA Office of Inspector General Field Offices	15-1S1
Request for Auditor Attendance at the Negotiation Conference	15-402.2	Non-DoD Supplement --- Address List for NASA Procurement Centers	15-1S2
Subcontract Negotiation Conferences	15-402.3	Obtaining Technical Evaluation of Non-DoD Proposals	15-102.6
Negotiation Memorandum		Procedures for Processing Non- DoD Cost-Reimbursement Vouchers	15-103
Distribution of Contract Documents and Price Negotiation Memorandum (PNM)	15-304.11	Processing Non-DoD Agency Requests for Audit Information or Services	1-303
Negotiation Memorandum and Findings on Appeals	4-108	Special Procedures for Non-DoD Agencies	15-100
Obtaining Price Negotiation Memorandums and Requesting Data for the Audit	14-115	Nonappropriated Fund	
News Media		Audit Responsibility – Nonappropriated Funds	14-905.2
Relationship with the News Media	1-600	Contract Audit Services for Nonappropriated Funds	14-905
Non-DoD		Noncompliance	
Additional Report Distribution Requirements for Non-DoD Organizations	15-1S6	Audit Reports on Noncompliance with Disclosed or Established Practices, CAS, or FAR (Noncompliance Reports)	10-808
Applicability of CAS to non-DoD Contracts	15-102.5	Noncompliance with CAS	8-302
Audit Services for Non-DoD Agencies	1-300	Noncompliance with FAR Part 31 Report Distribution - Noncompliance	8-502.8
Boards of Contract Appeals - Non- DoD Agencies	15-102.9	Reporting Noncompliance	10-808.7
Establishing Audit Cognizance and Processing Non-DoD Audit Requests	15-102.1	Types of Noncompliance	8-302.7
Final Indirect Cost Rates for non- DoD Contracts	15-102.4	Nonprofit Organizations	
General Rules for Establishing Cognizance and Accepting or Rejecting Non-DoD Requests	1-302	See Chapter 13	
Non-DoD Cost Principles and Procedures	15-102.3	Nonrecurring Costs	
Non-DoD Organizations to which Various Procedures are Applicable	15-104	Proposed Nonrecurring Costs of Labor	9-503.4

KEYWORD TOPIC	REFERENCE	TOPIC	REFERENCE
Nonunion Compensation		OMB CIRCULAR A-133	
See Compensation Costs		OMB Circular A-133 - "Audits of States, Local Governments, and Nonprofit Organizations"	13-207
Notices of Exception		OMB Circular A-133 Audits and Reports	13-700
Government Accountability Office Notices of Exception	6-909	OMB Circular A-133 Compliance Supplement	13-208
Notification		OMB Circular A-133	13-702
Contractor Notification Letter	4-302.3	Operations Audits	
Establishing the Engagement/Acknowledgment/Notification Letter	4-104	Field Work Standards for Operations Audits (Performance Audits)	2-500
Notification of Availability of Audit Assistance	15-402.1	Operations Audits – Exit Conferences	4-304.5
Notification of Visits to Contractor Facilities	1-503	Operations Audits – Interim Conferences	4-303.3
Notification Procedures	6-1007.5	Operations Audits	14-500
Required Notification to Contract Administration Offices and Courtesy Notice to Contractors	1-503.2	Programming Operations Audits at NASA Locations	15-106.3
NSF		Reporting Standards for Operations Audits (Performance Audits)	2-600
See National Science Foundation and/or Non-DoD		Special Considerations for Entrance Conferences on Major Operations Audits	4-302.2
Obsolete Material		Use of DCAA Operations Audits by the Should-Cost Review Team	9-1309
Audit Guidelines-Excess and Obsolete Materials	6-307.3	Other Direct Cost	
Obsolete Materials and Tooling Spoilage, Excess Scrap, and Obsolete Material	12-304.12	Audit of Incurred Other Direct Costs and Credits	6-500
Obstruction Of Audit		Audit of Indirect and Other Direct Cost System Internal Controls	5-1000
Obstruction of Audit	4-708	Definition of Other Direct Costs	9-602
ODC		Evaluating Estimated Other Direct Costs (ODC)	9-600
See Other Direct Cost		General Audit Policy - Indirect and Other Direct Costs	5-1003
Off-Balance Sheet Arrangements		Indirect and Other Direct Costs Preparation and Submissions	5-1008
Review of Off-Balance Sheet Arrangements and Related Party Transactions	14-305	Other Direct Cost Evaluation Considerations and Techniques	9-604
Offsets		Other Than CERTIFIED Cost Or Pricing Data	
Contract Overpayments, Refunds and Offsets	5-1107.11	Audits of Proposals Based on Data Other Than Certified Cost or Pricing Data	9-207
Offsets – Compensation Costs	6-413.7	Determining Adequacy of Data Other than Certified Cost or Pricing Data	9-208
Offsets – Profit Evaluations	9-906.5		
Treatment of Offsets	14-118		
Offsite Locations			
Audit Responsibility – Offsite Locations	6-805.1		
Offsite Locations (including overseas locations)	6-805		
OMB Circulars			
See Chapter 13			

KEYWORD TOPIC	REFERENCE	TOPIC	REFERENCE
Evaluating the Adequacy of Certified Cost or Pricing Data or Data Other Than Certified Cost or Pricing Data in Price Proposals	9-200	PAYROLL Evaluation of Payroll Preparation and Payment	6-406
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	Payroll Costs - Estimated Taxes and Fringe Benefits	9-703.8
Data Other Than Certified Cost or Pricing Data Requirements	9-206	Review of Payroll Preparation and Payment	5-912
Reporting Results of Evaluations of Pricing Proposals with Certified Cost or Pricing Data or Data Other than Certified Cost or Pricing Data	9-210	Penalties on Unallowable Costs Indirect cost rate certification and penalties on unallowable costs	A-300 31.110
Other Transaction Evaluations of Other Transaction (OT) Agreements	14-909	Penalties on Unallowable Costs	6-609
Overhead Costs See Indirect Costs		Pension Cost Assignment of Pension Cost	8-412.2
Overtime Evaluation of Overtime, Extra-Pay Shifts, and Multi-Shift Work	6-409	Cost Accounting Standard 412 --- Composition and Measurement of Pension Costs	8-412
Evaluation of Uncompensated Overtime	6-410	Cost Accounting Standard 413 --- Adjustment and Allocation of Pension Cost	8-413
Overtime Authorizations	5-911.5	Review of Contractor Insurance Cost and Pension Cost	5-1303
Parametric Cost Estimates Audit of Parametric Cost Estimates	9-1000	Pension Plan Treatment of Fringe Benefit Costs Including Pension Plans	13-509
Evaluation of Parametric Cost Estimates	9-1003.2	Personnel Policies Evaluation of Personnel Policies and Procedures	6-407
Uses of Parametric Cost Estimates	9-1002.3	Physical Inventories Physical Inventories (MMAS Standard 5)	5-710
PATs Auditor Participation on Contractor and Government Process Action Teams (PATs); Integrated Product Teams (IPTs); Management Councils; and Related Streamlined Acquisition Initiatives	1-800	Physical Inventories and Adjustments	6-306
Auditor's Role on Contractor and Government Teams Such as PATs, Steering Committees, and Management Advisory Boards	1-801	PLANNING Annual Audit Planning Meeting	3-102
Patent Costs Patent costs	A-300 31.205-30	Operating Plan	3-103
		Requirements Planning	3-101
		PNM See Negotiation Memorandum	
		Pool See Allocation Methods	
		Post Award Accounting System Audits Post Award Accounting System Audits	5-203
		Preaward Surveys of Prospective Contractor Accounting Systems and Post Award Accounting System Audits	5-200

KEYWORD TOPIC	REFERENCE	TOPIC	REFERENCE
Postaward Audit		Predetermined Fixed Rates	
Audit Program for Postaward Audits	14-114	Predetermined Fixed Rates	13-605
Audit Reports on Postaward Audits of Certified Cost or Pricing Data	10-600	Price Proposal	
Establishing the Baseline for Audit, Determining the Defective Data, and Calculating the Recommended Price Adjustment (Postaward Audits)	14-116	Adequacy of Cost Accounting System for Preparation of Price Proposals	9-302
Findings and Conditions Requiring Further Pursuit as Potential Cases of Fraud (Postaward Audits)	14-121	Applicability to Price Proposals Audit Of Cost Estimates And Price Proposals	9-1006.3
Interface with the Government Accountability Office in the Performance of Postaward Audits	1-203.4	Audit of Part(s) of a Proposal and Applications of Agreed-Upon Procedures – Price Proposals	9-108
Non-DoD Postaward Audits	15-102.10	Audit Reports on Price Proposals Auditor Attendance at a Negotiation Conference for a Price Proposal	10-300
Postaward Audits of Contractor Certified Cost or Pricing Data	14-100	Audits of Lower-Tier Proposals Not Included in Prime Contract Price Proposals	15-400
Postaward Audits of Certified Cost or Pricing Data for Possible Defective Pricing	4-304.3	Coordination of Requests for Audit of Price Proposals	9-106
Requirement for Postaward Audit After Revision to an FPRA	9-1211	Evaluating the Adequacy of Certified Cost or Pricing Data or Data Other Than Certified Cost or Pricing Data in Price Proposals	15-304.4
Requirements and Program Plans (Postaward Audits)	14-113	Evaluation of Data Rights Price Proposals	9-200
Statistical Sampling Techniques in Postaward Audits	14-120.5	Field Pricing of Subcontract Proposals Included in Prime Contract Price Proposals	9-109
Subcontract Audit Procedures (Postaward Audits)	14-119	Incorporating Cost Avoidance Recommendations into Audits of Price Proposals	9-104
The DCAA Postaward Audit Program	14-102	Intracompany Proposals Included in Prime Contract Price Proposals	9-308
PRB		Parametric Estimating Criteria for Price Proposals	9-105
See Post-Retirement Benefits		Price Proposals Bill of Material Evaluations	9-1003
Preaward Survey		Price Proposals Format and Support	9-403
Preaward Survey of a Prospective Contractor's Accounting System	5-202	Price Proposals	9-304
Preaward Surveys of Prospective Contractor Accounting Systems and Post Award Accounting System Audits	5-200	Processing Requests for Audit of Subcontractor Price Proposals	4-304.2
Precontract Costs		Profit in Price Proposals	9-104.4
Precontract costs	A-300 31.205-32	Reporting the Audit Opinion in Price Proposal Audit Reports	9-900
Precontract Costs, Costs After Completion, or Costs Over Contract Amount	6-202	Types of Audit Opinions in Price Proposal Audit Reports	9-212
			9-211

KEYWORD TOPIC	REFERENCE	TOPIC	REFERENCE
Use of Specialist Assistance in Price Proposal Technical Evaluations	9-306	Interest – Progress Payments Subcontractor Progress	14-207
Written and Telephone Requests for Specific Cost Information on Price Proposals	9-107	Payments, Performance-Based Payments and Commercial Financing Payments	5-1107.7
Pricing/Cost Analysis		Proprietor/Partner Salaries	
Pricing/Cost Analysis and Negotiated Purchases	5-610	Evaluation of Other Labor Systems (Standard Costs and Proprietor/Partner Salaries)	6-411
Process Action Team		Protege	
See PAT		See Mentor	
Production Scheduling And Control		Public Relations And Advertising Cost	
Audit of Production Scheduling and Control	14-700	Public relations and advertising costs	A-300 31.205-1
Professional Activity Cost		Purchase Method	
Trade, business, technical and professional activity costs	A-300 31.205-43	Assets Acquired in a Business Combination Using the Purchase Method of Accounting.	8-404.2
Professional Judgment		Purchasing	
Professional Judgment (GAGAS 3.31 – 3.39)	2-204	Audit of Purchasing System	
Profit		Internal Controls	5-600
Audit Policies -- Profit Evaluations	9-906	Audit Scope - Purchasing Controls	5-605
Civilian Agency Profit Policies and Procedures	9-904	Contractor Purchasing System Review (CPSR)	5-1302.2
Evaluating Profit or Loss	12-307	Effect of Purchasing Procedures on Prices Paid	9-404.2
Offsets – Profit Evaluations	9-906.5	Purchasing and Subcontract Practices at NASA Contractors	3-S204
Other Methods for Establishing DoD Profit Objectives	9-903	Purchasing and Subcontracting System Reviews	5-1302
Profit in Price Proposals	9-900	Purchasing and Subcontracting File Data	6-310
Profit on Equitable Adjustment Claims	12-703	Purchasing Management and Administration (Make or Buy)	5-608
Profit	12-802.7	Purchasing Source Selections	5-609
Pyramiding of Costs and Profit on Material Purchases	9-404.5	Purchasing System -- Contract Clause Flow Down	5-607
Responsibility for Evaluation of Proposed Profit	9-905	Purchasing System - Information Technology System Internal Controls	5-612
Weighted Guidelines for DoD Profit Policy	9-902	Quality Control System	
Progress Payment		ADMINISTRATION OF DCAA'S QUALITY CONTROL SYSTEM	2-S104
Approval of Progress Payment Requests	14-202.2	ELEMENTS OF DCAA'S QUALITY CONTROL SYSTEM	2-S103
Audit of Progress Payments	14-200	Supplement. Description of DCAA Quality Control System	2-S10
Audit Responsibility - Progress Payments	14-203		
Audit Scope - Progress Payments	14-204		
Audits of Progress Payments for NASA	15-106.6		
Costs to be included in Progress Payment Requests	14-202.4		

KEYWORD TOPIC	REFERENCE	TOPIC	REFERENCE
Qui Tam		Pre-established Labor Rates	9-505.3
Qui Tam Actions Under the False Claims Act	4-709	Provisional Billing Rates	6-705.1
Quick-Closeout		Rates for Educational Service Agreements	13-603
Indirect Cost Rate Calculation and Cost Distribution - Quick- Closeout	6-611	Rates for Sponsored Agreements	13-602
Quick-Closeout Procedure Reports	10-903	Types of Indirect Cost Rates	13-805.1
Quick-Closeout Procedures (See 6-1010)	6-611.2	Real Time	
Quick-Closeout Procedures	6-1010	See Flash Reports	
Rates		Reasonableness	
Adjustment of Cost and Rates	5-1107.5	See Cost Principles	
Appendix - Billing Rates	10-505.2	Receiving And Inspection	
Average Labor Rates	9-505.2	Receiving and Inspection	6-311
CAS Audits at Educational Institutions with Predetermined Fixed Indirect Rates	13-209.7	Recruitment Costs	
Ceiling Rates	9-704.4	Evaluation of Recruitment Costs and Practices	6-408
Establishing Indirect Cost Rates at Educational Institutions	13-600	Recruitment costs	A-300 31.205-34
Establishment of Final Indirect Cost Rates by Audit Determination	6-708	References Section	
Establishment of Final Indirect Cost Rates by Contracting Officer Negotiation	6-709	References Section (Reports- General)	10-205.1
Evaluation of Estimated Direct Labor Rates	9-505	Reimbursement Claims	
Evaluation of Prospective Rates -- Indirect Costs	9-704	Evaluation of Contractor's Procedures for Preparing Reimbursement Claims	6-1006
Factors Influencing Validity of Average Labor Rates	9-505.7	Preparation and Submission of Reimbursement Claims by Contractors	6-1004
Final Indirect Cost Rates for non- DoD Contracts	15-102.4	Related Party Lease	
Final Indirect Cost Rates	6-706.1	See Lease Cost	
Indirect Cost Rates at Nonprofit Organizations	13-805	Related Party Transactions	
Indirect Rates for Training and Other Non-Research Agreements	13-607	Review of Off-Balance Sheet Arrangements and Related Party Transactions	14-305
Individual Employee Labor Rates	9-505.1	Relationship	
Interest Rates – Cost of Facilities Capital	8-414.2	Relationship --- DCAA and GAO	1-202
Interest Rates – Defective Pricing Negotiated Fixed Rates	14-125	Relationship --- DCAA and the Office of the Secretary of Defense	1-103
Predetermined Fixed Rates	13-605	Relationship of Hospital Operations to Institutional Activities	13-506.1
Pre-Established Forward Pricing Rates and Factors	9-312	Relationship of ICAPS and Mandatory Annual Audit Requirements (MAARs)	3-403
		Relationship with Component Remedies Coordinators	1-407
		Relationship with Contractors	1-500
		Relationship with DoDIG, NASA IG and Other Executive Branch Internal Audit Organizations	1-404

KEYWORD TOPIC	REFERENCE	TOPIC	REFERENCE
Relationship with Government Legal Counsel in Contract Disputes, Bid Protests, and Other Matters	1-406	Release of Subcontract Audit report to the Higher-Tier Contractor --- Proposals or Other Cost Submissions	10-210.4
Relationship With Investigative Agencies of the Government	1-405	Reporting Standards	
Relationship with Members of Congress and Congressional Committees	1-409	Application of the Reporting Standards	2-407
Relationship with the DoDIG and Military Inspectors General	1-404.7	Reporting (GAGAS 8.03 – 8.07)	2-602
Relationship with the Internal Revenue Service (IRS)	1-408	Reporting Standards for Operations Audits (Performance Audits)	2-600
Relationship with the News Media	1-600	Reporting Standards	2-400
RELOCATION COSTS		Request For Reconsideration	
Relocation costs	A-300 31.205-35	Contractor's Request for Reconsideration or Claims of Disapproved Costs	6-908
Relying		Requesting Audit Guidance	
Relying Upon the Work of Others	4-1000	Requesting Audit Guidance -- Regional Offices and Headquarters	4-900
Report Administrative Requirements		Restructuring Costs	
Report Administrative Requirements (Reports- General)	10-203	External Restructuring Costs.	A-400 231.205-70
Report Distribution		Restructuring Costs	8-406.2
Additional Report Distribution Requirements for Non-DoD Organizations	15-1S6	Risk Assessment	
Audit Report Distribution to Onsite FLAs	15-308	See Audit Planning	
Report Distribution – CACS and Repricings	10-905	Scrap	
Report Distribution - Adequacy		Audit Guidelines-Scrap and Spoilage	6-307.2
Report Distribution – CAS Cost Impact	10-210.1	Scrap, Spoilage, and Rework Spoilage, Excess Scrap, and Obsolete Material	9-407.3
Report Distribution – Compliance	10-210.1	Scrubbing Overhead	
Report Distribution - Compliance	10-210.1	See Correction Costs	
Report Distribution - Concurrent	10-210.1	SEC	
Report Distribution - Noncompliance	10-210.1	See Securities and Exchange Commission	
Report Distribution (Agreed - Upon Procedures)	10-210.1	Secretary Of Defense	
Report Distribution (Proposal Reports)	10-210.1	Relationship --- DCAA and the Office of the Secretary of Defense	1-103
Report Distribution (Reports- General)	10-210.1	Securities and Exchange Commission	
Report Restrictive Markings and Distribution	10.210.2	Contractor Securities and Exchange Commission Reports	3-2S1
Report RESTRICTIONS		Security Requirements	
General	10-210.2	Security Requirements and Procedures	1-503.1
Release of Audit reports to the Contractor	10-210.3	Security Requirements for Contractor Information	1-507

KEYWORD TOPIC	REFERENCE	TOPIC	REFERENCE
Selling Costs		Special Business Unit	
Selling costs	A-300 31.205-38	See SBUs	
Service Organizations		Standard Costs	
Assessment of Internal Controls at Service Organizations	3-204.19	Cost Accounting Standard 407 --- Use of Standard Costs for Direct Material and Direct Labor	8-407
Special Considerations for Auditing Purchased Services Acquired from Service Organizations	6-314	Cost Estimates Based on Standard Costs	9-314
Settlement of Indirect Costs		Evaluation of Other Labor Systems (Standard Costs and Proprietor/Partner Salaries)	6-411
Expediting Settlement of Indirect Costs on Completed Contracts	6-711.1	Statement of Condition and Recommendations	
Expediting Settlement of Indirect Costs on Terminated Contracts	6-711.2	Statement of Condition and Recommendations (System Reports)	10-409
Expediting Settlement of Indirect Costs	6-711	Statistical Sampling	
Severance		Statistical Sampling Techniques in Postaward Audits	14-120.5
See Termination Payments		Use of Statistical Sampling Work Sampling --- An Application of Statistical Sampling	13-308.4
Should-Cost		Storing and Issuing	
Criteria for Performing Should- Cost Reviews	9-1304	Storing and Issuing	6-312
Should-Cost Team Reviews	9-1300	Stratification	
Types of Should-Cost Reviews	9-1303	Stratification of the Work Sample	C-403
Use of DCAA Operations Audits by the Should-Cost Review Team	9-1309	Subcontract Audit Procedures	
Software		Subcontract Audit Procedures (Postaward Audits)	14-119
Advantages, Terminology, and Software	C-106	Subcontract Award	
Application Software Tracing and Mapping	4-504.2	Subcontract Award and Administration	5-611
Commercial-Off-The-Shelf (COTS) Software	5-406.5	Subcontract Incurred Costs	
Generalized Audit Software	4-504.1	Subcontract or Intercompany Incurred Costs	6-802
In-House Software Development	5-409.1	Subcontract Proposal	
Use of Information Technology to Assist in Sample Selection	4-602.4	Basic Responsibilities for Subcontract Proposals	9-104.1
Software Acquisition, Development and Modification	5-409	Evaluating Major Subcontract Proposal Cost Estimates	9-406
Software Modifications	5-409.2	Field Pricing of Subcontract Proposals Included in Prime Contract Price Proposals	9-104
Utility Software	4-504.5	Reports on Intracompany and Subcontract Proposals	10-303.5
Source Selection Evaluation Boards		Supervision	
Auditors Role on Source Selection Evaluation Boards (SSEBs)	15-304.10	Proper Supervision (GAGAS 6.04a)	2-302.2
Special Access Programs (SAP)		Supervision (GAGAS 7.52 – 7.54)	2-503
Financial Liaison Advisory Services for Special Access Programs (SAP)	15-307		

KEYWORD TOPIC	REFERENCE	TOPIC	REFERENCE
Supplemental Reports			
General Requirements for Supplemental Reports	10-213	Supplemental Requirements for National Science Foundation (NSF) Contracts	15-117
Supplemental Reports	10-213	Supplemental Requirements for U.S. Army Corps of Engineers (COE) Contracts	15-118
Supplemental Requirements		Suspected	
Supplemental Requirements for Agency for International Development (AID) Contracts	15-107	Responsibilities for Detection and Reporting of Suspected Irregularities	4-700
Supplemental Requirements for Department of Agriculture Contracts	15-108	Suspected Anticompetitive Procurement Practices	4-705
Supplemental Requirements for Department of Commerce Contracts	15-109	Suspected Contractor Provision of Improper Gifts/Gratuities to Government Personnel	4-703
Supplemental Requirements for Department of Education Contracts	15-119	Suspected Fraud and Unlawful Activity --- General	4-702
Supplemental Requirements for Department of Energy Contracts	15-110	Suspected Illegal Political Contributions	4-706
Supplemental Requirements for Department of Health and Human Services (DHHS) and Health Care Financing Administration (HCFA) Contracts.	15-111	Suspected Irregularities	15-102.8
Supplemental Requirements for Department of Labor Contracts	15-113	Suspected Violations of the Anti-Kickback Act (41 U.S.C. 51 to 58)	4-704
Supplemental Requirements for Department of the Interior Contracts	15-112	Suspension	
Supplemental Requirements for Department of the Treasury Contracts	15-115	Evaluating Contractor Compliance with Administrative Suspension and Debarment Agreements	4-711
Supplemental Requirements for Department of Transportation Contracts	15-114	Table Of Contents	
Supplemental Requirements for DFAS – Columbus Center	6-1007.9	Table of Contents (Reports-General)	10-206
Supplemental Requirements for Environmental Protection Agency Contracts	15-116	Tangible	
Supplemental Requirements for Maryland Procurement Office (MPO) Contracts	6-1007.8	Cost Accounting Standard 404 --- Capitalization of Tangible Assets	8-404
Supplemental Requirements for Maryland Procurement Office Contract Closeouts	6-1009.4	Cost Accounting Standard 409 --- Depreciation of Tangible Capital Assets	8-409
Supplemental Requirements for NASA Contracts	15-106	Taxes	
		Contractor Internal Revenue Service and State Taxes Reports	3-2S2
		Payroll Costs - Estimated Taxes and Fringe Benefits	9-703.8
		Taxes	A-300 31.205-41
		Team Reviews	
		Insurance/Pension Team Reviews	5-1303.1
		Nature and Purpose of Team Reviews	9-1302
		Participation on Joint Team Reviews	5-1300

KEYWORD TOPIC	REFERENCE	TOPIC	REFERENCE
Should-Cost Team Reviews	9-1300	Executive Summary (Termination Reports)	10-207
Team Reviews	5-1203.2	Impact of Limitation of Cost or Funds Clause on Termination Settlements	12-408
Technical Evaluations		Indirect Costs – Termination Inventory	12-304.15
Incorporating Technical Evaluations into the Audit Report	9-307	Introduction (Termination Reports)	10-701
Technical Evaluations Impact on Audit Report Schedule	9-103.8	Partial Termination Report Format and Contents (Termination Reports)	12-103
Use of Specialist Assistance in Price Proposal Technical Evaluations	9-306	Results of Audit (Termination Reports)	10-204
Technical Service Contracts		Scope of Audit (Termination Reports)	10-208.1
Audit Responsibility – Technical Service Contracts	6-205.2	Subject of Audit (Termination Reports)	10-208.1
Technical Service Contracts	6-205	Termination costs	A-300 31.205-42
Technical Specialist Assistance		Termination Inventory Schedules	12-304.2
Deciding Whether Technical Specialist Assistance is Needed	B-100	Termination Inventory Undeliverable to the Government	12-304.10
Evaluation, Use, and Impact of the Results of Government Technical Specialist Assistance	B-300	Termination of Subcontracts for the Convenience of the Contractor Under Cost-Type Contracts	12-406
Procedures for Requesting Technical Specialist Assistance	B-200	Termination Payments to Owners and Executives	6-414.5
Technical Specialist Assistance	B-000	Time-And-Materials	
Termination		Time-and-Materials Contracts	6-204
Applicable Cost Principles - Termination Audits	12-104	Timekeeping	
Audit Opinion - Termination	10-208.5	Automated Timekeeping Systems	5-909.2
Audit Reports on Termination Settlement Proposals	10-700	Evaluation of Timekeeping	5-909
Auditing Contract Termination, Delay/Disruption, And Other Price Adjustment Proposals Or Claims	12-000	Manual Timekeeping Systems	5-909.1
Auditing Other Termination Costs	12-305	Procedures for Evaluating Timekeeping Controls	6-405.2
Auditing Termination Inventory	12-304	TINA	
Auditing Termination Settlement Expenses	12-309	See Truth in Negotiations Act	
CAS 413.50(c)(12) Adjustment For Segment Closing, Plan Termination or Benefit Curtailment	8-413.3	Transfer of Records	
Contract Termination Procedures--Overview	12-100	Scanned Images	3-204.20
Contractor Organization and Systems (Termination Reports)		Travel Costs	
Costs Continuing After Termination	12-305.7	Travel Costs	12-305.6
Distribution (Termination Reports)	10-210.1	Travel costs	A-300 31.205-46
		Treasury Rate	
		See Cost of Money	
		TRICARE	
		Contract Audit Services for TRICARE	14-902
		TRICARE Program Background	14-902.1

KEYWORD TOPIC	REFERENCE	TOPIC	REFERENCE
Truth in Negotiations Act (TINA)		Determination of Allowable Costs Under Cost-Reimbursement Vouchers	6-1005
Truth in Negotiations Act (TINA)	14-103	Direct Submission of Interim Public Vouchers to Disbursing Offices (Direct Billing)	6-1007
Unabsorbed Overhead		Distribution of Public Vouchers	6-1011
See Claims		Procedures for Processing Non-DoD Cost-Reimbursement Vouchers	15-103
Unadjusted Pricing Actions		Processing of Completion Vouchers	6-1009
See Termination		Receipt-Completion Vouchers	6-1009.1
Unallowable Cost		Responsibilities for Processing and Approval of Interim and Completion Cost-Reimbursement Vouchers	6-1000
Accounting for unallowable costs	A-300 31.201-6	Responsibility for Examination and Approval of Reimbursement Vouchers	6-1003
Cost Accounting Standard 405 --- Accounting for Unallowable Costs	8-405	Review and Approval of Interim Public Vouchers Submitted to the Auditor	6-1008
Indirect cost rate certification and penalties on unallowable costs	A-300 31.110	Review-Completion Vouchers	6-1009.2
Penalties on Unallowable Costs	6-609	Timeliness of the Receipt and Review-Completion Vouchers	6-1009.3
Screening of Unallowable Costs	5-1009.1	Washington Area	
Unallowable Costs Screening and Segregation	5-1009	Washington Area Offices	6-806
Uncompensated Overtime		Work Sampling	
Evaluation of Uncompensated Overtime	6-410	Conducting and Analyzing Work Sampling	C-300
Unsatisfactory		Defining Audit Objective, Universe, and Work Sampling Method	C-203.1
Special Reporting of Unsatisfactory Conditions	4-800	Planning for Work Sampling	C-200
Systemic and/or Unsatisfactory Conditions	10-606.6	Work Sampling --- An Application of Statistical Sampling	C-105
Unsatisfactory Conditions (Serious Weaknesses, Mismanagement, Negligence, etc.) on the Part of Contractor or Government Personnel	4-803	Work Sampling --- Assessing the Reasonableness of Labor Costs	C-104
Unsatisfactory Conditions or Other Audit Recommendations	10-1105.2	Work Sampling Concerns	C-400
Unsatisfactory Conditions	9-805	Work Sampling Overview	C-100
Utilization of Labor		Work Sampling	C-000
Evaluation of Quantitative and Qualitative Utilization of Labor	6-412	Work Study Grants	
Universities		See Educational Institutions	
See Educational Institutions		Working Papers	
Voluntary		Access to Audit Working Papers Relating to Incomplete/In-process Assignments	1-203.2
Audit Responsibility – Voluntary Refunds	4-802.2	Access to DCAA Working Papers	4-202.2
Voluntary Management Reductions	6-604.2		
Voluntary Refunds for "Windfall Profits"	4-802		
Vouchers			
Deductions on Public Vouchers for Suspensions and Disapprovals	6-907		

KEYWORD TOPIC	REFERENCE	TOPIC	REFERENCE
Audit Programs and Working Papers for Disclosure Statement			
Adequacy Audits	8-205		
Audit Working Papers	4-400		
Computer-Aided Working Papers	4-407		
Copies of Contractor Data in Working Papers	4-406		
Format and Contents of Working Papers	4-403		
Revisions to the Audit Working Papers after the Audit Report is Issued	4-410		
Working Papers - Agenda Sheet	4-404		
Working Papers/ Documentation (GAGAS 6.20 – 6.26)	2-307		
Working Papers/Audit Documentation (GAGAS 7.77 - 7.84)	2-507		
Working Papers Files	4-405		
Zero-Based Budgeting			
Developing the Programmed Hours – Zero-Based Budgeting (ZBB)		3-203.2	