**MODIFIED PRE-AWARD SURVEY (SF 1408)**

**OF PROSPECTIVE CONTRACTOR ACCOUNTING SYSTEM**

| Company Name: | Click here to enter text. |
| --- | --- |
| Commercial and Government Agency (CAGE) Code Number: | **Click here to enter text.** |
| Data Universal Numbering System (DUNS) Number: | **Click here to enter text.** |
| Cognizant Defense Contract Audit Agency (DCAA) office, if applicable:  (found at http://www.dcaa.mil/office\_locator.html) | **Click here to enter text.** |
| Cognizant Defense Contract Management Agency (DCMA) office, if applicable: | **Click here to enter text.** |
| Company Point of Contact:  (Name, Title, Phone Number, and E-mail address) | **Click here to enter text.** |

**Name, Title, and Signature of individual responsible for the design of the Accounting System.**

**Click here to enter text.**

Name

**Click here to enter text.**

Title

\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_ **Click here to enter text.**

| Signature | Date |
| --- | --- |

For further information, please review DCAA Manual No. 7641.90, Information for Contractors, dated June 26, 2012, located at http://www.dcaa.mil/DCAAM\_7641.90.pdf

For each Question, check only one box. For Questions that require text entered in the boxes, please be as concise as possible.

**1. Has a Standard Form (SF) 1408 Pre-Award Survey of Prospective Contractor Accounting System ever been performed by DCAA or other Cognizant Federal Agency?**

**YES** (if YES, the Offeror MUST provide a copy of their most recent Pre-Award Survey report)

**NO** (if NO, answer N/A to Questions 1.a., 1.b., and 1.c. below)

**1.a. If the answer is “Yes” to Question 1 above, when was the Pre-Award Survey performed?**

**Within the past 1 Year prior to the closing date of this solicitation**

**Within the past 3 Years prior to the closing date of this solicitation**

**Greater than 3 Years prior to the closing date of this solicitation**

**N/A** (Answer to Question 1 is NO)

**1.b. If the answer is “Yes” to Question 1 above, did DCAA or Cognizant Federal Agency determine the Accounting System acceptable for award of prospective contracts?**

**YES**

**NO** (if NO provide an explanation in the box below)

**N/A** (Answer to Question 1 is NO)

| Click here to enter text. |
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**1.c. If the answer is “Yes” to Question 1 above, have there been any changes to the Accounting System since the Pre-Award Survey?**

**YES** (if YES, describe the changes in the box below)

**NO**

**N/A** (Answer to Question 1 is NO))

| Click here to enter text. |
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**Instruction**: If the answers are “YES” to Question 1 and; “Within the past **1 Year** prior to the closing date of this solicitation” to Question 1.A.; and “YES” to Question 1.B.; and “NO” to Question 1.C. above, the Offeror does NOT need to answer the following additional questions, Otherwise; the Offeror MUST continue to answer all of the following questions:

**2. Do you have a letter from the Administrative Contracting Officer at the Defense Contract Management Agency stating your accounting system is adequate/acceptable?**

**YES** (If YES, the Offeror MUST provide a copy of their most recent DCMA approval letter)

**NO**

**3. Is your organization’s Accounting System currently in full operation?**

**YES** (if YES, provide an explanation that validates your answer in the box below)

**NO** (if NO, provide an explanation in the box below which portions are (1) in operation, (2) set up, but not yet in operation, (3) anticipated, or (4) non-existent)

**N/A** (if N/A, provide an explanation in the box below)

| Click here to enter text. |
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**4. Is your organization’s Accounting System in accord with Generally Accepted Accounting Principles (GAAP)?**

**YES** (if YES, provide an explanation that validates your answer in the box below)

**NO** (if NO, provide an explanation in the box below)

**N/A** (if N/A, provide an explanation in the box below)

| Click here to enter text. |
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**5. Is your organization’s Accounting System ready for a DCAA Pre-Award Survey?**

**YES** (if YES, provide an explanation that validates your answer in the box below)

**NO** (if NO, provide an explanation in the box below)

**N/A** (if N/A, provide an explanation in the box below)

| Click here to enter text. |
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**6. Are the loaded hourly labor rates proposed consistent with your established estimating and accounting principles and procedures and FAR Part 31, Cost Principles?**

**YES** (if YES, provide an explanation that validates your answer in the box below)

**NO** (if NO, provide an explanation in the box below)

**N/A** (if N/A, provide an explanation in the box below)

| Click here to enter text. |
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**7. Does the Accounting System provide for the proper segregation of Direct Costs from Indirect Costs?**

**YES** (if YES, provide an explanation that validates your answer in the box below)

**NO** (if NO, provide an explanation in the box below)

**N/A** (if N/A, provide an explanation in the box below)

| Click here to enter text. |
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**8. Does the Accounting System provide for the identification and accumulation of Direct Costs by contract?**

**YES** (if YES, provide an explanation that validates your answer in the box below)

**NO** (if NO, provide an explanation in the box below)

**N/A** (if N/A, provide an explanation in the box below)

| Click here to enter text. |
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**9. Does the Accounting System provide for a logical and consistent method for the allocation of Indirect Costs to intermediate and final cost objectives?**

**YES** (if YES, provide an explanation that validates your answer in the box below)

**NO** (if NO, provide an explanation in the box below)

**N/A** (if N/A, provide an explanation in the box below)

| Click here to enter text. |
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**10. Does the Accounting System provide for the accumulation of costs under general ledger control?**

**YES** (if YES, provide an explanation that validates your answer in the box below)

**NO** (if NO, provide an explanation in the box below)

**N/A** (if N/A, provide an explanation in the box below)

| Click here to enter text. |
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**11. Does the Accounting System provide for a timekeeping system that identifies employees’ labor by intermediate or final cost objectives?**

**YES** (if YES, provide an explanation that validates your answer in the box below)

**NO** (if NO, provide an explanation in the box below)

**N/A** (if N/A, provide an explanation in the box below)

| Click here to enter text. |
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**12. Does the Accounting System provide for a labor distribution system that charges Direct and Indirect labor to the appropriate cost objectives?**

**YES** (if YES, provide an explanation that validates your answer in the box below)

**NO** (if NO, provide an explanation in the box below)

**N/A** (if N/A, provide an explanation in the box below)

| Click here to enter text. |
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**13. Does the Accounting System provide for an interim (at least monthly) determination of costs charged to a contract through routine posting of books of account?**

**YES** (if YES, provide an explanation that validates your answer in the box below)

**NO** (if NO, provide an explanation in the box below)

**N/A** (if N/A, provide an explanation in the box below)

| Click here to enter text. |
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**14. Does the Accounting System provide for an exclusion of costs charged to government contracts of amounts which are not allowable in terms of FAR 31, Contract Cost Principles and Procedures, or other contract provisions?**

**YES** (if YES, provide an explanation that validates your answer in the box below)

**NO** (if NO, provide an explanation in the box below)

**N/A** (if N/A, provide an explanation in the box below)

| Click here to enter text. |
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**15. Does the Accounting System provide for the identification of costs by contract line item and by units (as if each unit or line item were a separate contract) if required by the proposed contract?**

**YES** (if YES, provide an explanation that validates your answer in the box below)

**NO** (if NO, provide an explanation in the box below)

**N/A** (if N/A, provide an explanation in the box below)

| Click here to enter text. |
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**16. Does the Accounting System provide for the segregation of preproduction costs from production costs?**

**YES** (if YES, provide an explanation that validates your answer in the box below)

**NO** (if NO, provide an explanation in the box below)

**N/A** (if N/A, provide an explanation in the box below)

| Click here to enter text. |
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**17. Does the Accounting System provide for financial information as required by contract clauses concerning Limitation of Cost (FAR 52.232-20 and 21) or Limitation on Payments (FAR 52.216-16)?**

**YES** (if YES, provide an explanation that validates your answer in the box below)

**NO** (if NO, provide an explanation in the box below)

**N/A** (if N/A, provide an explanation in the box below)

| Click here to enter text. |
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**18. Does the Accounting System provide financial information required to support requests for Progress Payments?**

**YES** (if YES, provide an explanation that validates your answer in the box below)

**NO** (if NO, provide an explanation in the box below)

**N/A** (if N/A, provide an explanation in the box below)

| Click here to enter text. |
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**19. Is the Accounting System designed, and are the records maintained, in such a manner that adequate, reliable data are developed for use in pricing follow-on acquisitions?**

**YES** (if YES, provide an explanation that validates your answer in the box below)

**NO** (if NO, provide an explanation in the box below)

**N/A** (if N/A, provide an explanation in the box below)

| Click here to enter text. |
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**20. Is your organization planning on submitting proposals on Cost-Type (FAR 16.3) contracts/task orders?**

**YES**

**NO** (if NO, provide an explanation in the box below)

**N/A** (if N/A, provide an explanation in the box below)

| Click here to enter text. |
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