

Southern Research
Accounting Policy Mapped to SF1408

		SR Accounting Policy
2a	Segregation of Direct from indirect costs	CAS Disclosure Statement
2b	Identification and accumulation of direct costs by contract	Deltek Project Setup Guide
2c	Logical and consistent method for the allocation of indirect costs to intermediate and final cost objectives	CAS Disclosure Statement and Services Center Policy
2d	Accounting costs under general ledger control	Accounting Policy, Page 3
2e	Timekeeping system that identifies employees' labor by intermediate or final cost objectives	Deltek Time & Expense Reporting + Timekeeping Policy
2f	A labor distribution system that charges direct and indirect labor to the appropriate cost objectives	Deltek Time & Expense Reporting Integrated into Deltek Cost Point (including Project Status Reporting)
2g	Interim (at least monthly determination of costs charged to a contract through routine posting of books of account	Accounting Policy, Page 4 Monthly Closing
2h	Exclusion from costs charged to government contracts of amounts which are not allowable in terms of FAR Part 31 Cost Principles or other contract provisions.	Accounting Policy, Page 4, Unallowable Costs, CAS DS Part 1.6, and Attachment to the Accounting Policy
2i	Identification of costs by contract line item or by units	Accounting Policy, Page 3, Project Setup
2j	Segregation of preproduction costs from production costs	N/A (but can be accomplished using same process as for 2i)
3a	Financial information required by contract clauses concerning limitation of costs (FAR 52.232-20 and 21) or limitations on payments (FAR 52.216-16)	Accounting Policy, Page 5, Monthly Invoicing
3b	Required to support progress payments	N/A (but job cost/project status reports would accommodate progress payments based upon costs)
4	Provide reliable data for use in pricing follow-on acquisitions	See 2b (contract or job cost)