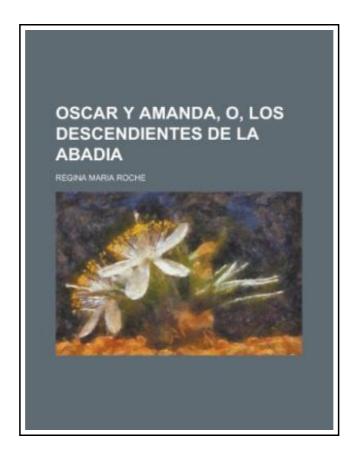
## Oscar y Amanda, O, Los Descendientes de La Abadia



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RareBooksClub. Paperback. Book Condition: New. This item is printed on demand. Paperback. 40 pages. Original publisher: Washington, D. C.: U. S. Govt. Accountability Office, 2008 OCLC Number: (OCoLC)210144841 Subject: Defense contracts -- United States -- Cost control. Excerpt: . . . mutually agreed upon, resulting in a negotiated price list. Contracting officials told us that these negotiated prices applied to subcontracts for vehicle parts as well, preventing overcharges by lower-tier subcontractors. For an 11 million Navy contract for fighter aircraft support, DCMA provided an evaluation of prime contractor and subcontractor costs for certain services. In prenegotiation discussions with the Navy, DCMA described the technical evaluation of the contractors cost proposal, providing a cost summary of what was proposed by the contractor and what was recommended during the technical evaluation. For one portion of the contract, the evaluators questioned the direct labor hours proposed by the prime contractor for managing the project because most (if not all) the actual work would be done by subcontractors. The DCMA technical evaluator found the hours proposed to be excessive, raising questions about the prime contractors value added relative to the costs. Documentation in the contract file stated that although the prime contractor believed the hours proposed were fair, it agreed to a 25 percent reduction in the hours. In addition to the presence of competition, the risk associated with contracts in which the government pays based on costs incurred also affects the degree to which contracting officers assess contractor value added and potentially minimize the risk of excessive pass-through charges. These contracts, which include cost-reimbursement and time-and-materials contracts, increase DODs need to ensure appropriate surveillance during performance to provide reasonable assurance that efficient methods and effective cost controls are used. Because of the risks involved, the FAR directs that these contracts...



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