



Special Ops Transport Challenge

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Det 1 AFRL Small Business Office



Integrity ★ Service ★ Excellence



Setting up a Business Entity

Who can help?



- **Small Business (SB) Development Centers**
 - **Sponsored/funded by:**
 - Federal, state, and local governments
 - Educational community
 - Private sector
 - **One-stop assistance to individuals and SB**
 - **Provide information and guidance on starting a business**
 - **Provide workshops, seminars, training in local area at little to no cost**

<http://www.asbdc-us.org/>



Working with the Government

Who can help?



- **Procurement Technical Assistance Centers (PTACs)**
 - Created by Congress
 - Help existing businesses compete in federal, state and local government contracting
 - Funded by DoD and state/local entities
 - Provide a range of expert services and counseling
 - Little or no charge

<http://www.aptac-us.org/new/>



Cost Accounting Systems



- **FAR 16.301-3: “Cost-reimbursement contract may be used only when ... the contractor’s accounting system is adequate for determining costs applicable to the contract”**
- **Contracting Officer (CO) consults with DCAA regarding accounting systems**
- **System must be adequate as determined by Defense Contract Audit Agency (DCAA)**



Cost Accounting Systems



- **Adequate Accounting System**
 - **Conforms with Generally Accepted Accounting Principles (GAAP)**
 - **Is verifiable**
 - **Is applicable to the contract**
 - **Is capable of being followed consistently**



Cost Accounting Systems



- **Adequate Accounting System must:**
 - Accumulate costs under general ledger control
 - Consistently estimate, accumulate, and report costs
 - Track and allocate costs
 - Properly segregate direct costs from indirects
 - Tracks employee labor
 - Properly charge direct and indirect labor to the appropriate cost objective
 - Exclude unallowable costs
 - Identify costs by line item



Cost Accounting Systems



- **Common Problems**

- Unallowable costs not excluded
- Labor costs not properly tracked
- No written policies and procedures



Cost Accounting Systems



- **Where can I go for help?**
 - Accounting firm – must be knowledgeable about federal government accounting systems
 - SBDC and PTAC training
 - DCAA’s “Information for Contractors” can be found at the bottom of left menu on:
<http://www.dcaa.mil>



Participation Options



- **Submit proposal as prime contractor**
- **Subcontract to another organization**
 - **Meet! Greet! Network!**
- **Submit idea on InnoCentive challenge**



AFRL SB Contact Info



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QUESTIONS?