



Cost Accounting Standards Board Regulations, as of January 1, 2013

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Cost Accounting Standards Board Regulations, as of January 1, 2013, reproduces all of Title 48, Chapter 99 regulations issued by the Cost Accounting Standards Board, including the nineteen Cost Accounting Standards contained in Part 9904, Subchapter B, of the Federal Acquisition Regulation.

The Cost Accounting Standards provide rules for estimating, accumulating, and reporting costs under government contracts and subcontracts. The Standards apply to negotiated contracts issued by all agencies of the federal government. Compliance or noncompliance with these regulations is important as it has a direct bearing on a contractor's ability to recover contract costs.

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