

**COST ACCOUNTING STANDARDS BOARD
DISCLOSURE STATEMENT
REQUIRED BY PUBLIC LAW 100-679**

PART III - DIRECT VS. INDIRECT COSTS

NAME OF REPORTING UNIT

Item No.	Item description																											
3.1.0	<p><u>Criteria for Determining How Costs are Charged to Federal Contracts Or Similar Cost Objectives.</u> Describe on a continuation sheet your criteria for determining when costs incurred for the same purpose, in like circumstances, are treated either as direct costs only or as indirect costs only with respect to final cost objectives.</p>																											
3.2.0	<p><u>Treatment of Costs of Specified Functions, Elements of Cost, or Transactions.</u> (For each of the functions, elements of cost or transactions listed in Items 3.2.1, 3.2.2, and 3.2.3, enter one of the Codes A through F, or Y, to indicate how the item is treated. Enter Code Z in those lines that are not applicable to you. Also, specify the name(s) of the indirect pool(s) (as listed in 4.1.0, 4.2.0 and 4.3.0) for each function, element of cost, or transaction coded E or F. If Code E, Sometimes direct/Sometimes indirect, is used, explain on a continuation sheet the circumstances under which both direct and indirect allocations are made.)</p> <p style="text-align: center;"><u>Treatment Code</u></p> <table style="width: 100%; border: none;"> <tr> <td style="width: 50%;">A. Direct material</td> <td style="width: 50%;">E. Sometimes direct/Sometimes indirect</td> </tr> <tr> <td>B. Direct labor</td> <td>F. Indirect only</td> </tr> <tr> <td>C. Direct material and labor</td> <td>Y. Other(s) <u>1/</u></td> </tr> <tr> <td>D. Other direct costs</td> <td>Z. Not applicable</td> </tr> </table>	A. Direct material	E. Sometimes direct/Sometimes indirect	B. Direct labor	F. Indirect only	C. Direct material and labor	Y. Other(s) <u>1/</u>	D. Other direct costs	Z. Not applicable																			
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3.2.1	<p><u>Functions, Elements of Cost, or Transactions Related to Direct Material</u></p> <table style="width: 100%; border: none;"> <thead> <tr> <th style="width: 60%;"></th> <th style="width: 20%; text-align: center;"><u>Treatment Code</u></th> <th style="width: 20%; text-align: center;"><u>Name of Pool(s)</u></th> </tr> </thead> <tbody> <tr> <td>(a) Cash Discounts on Purchases</td> <td style="text-align: center;">___</td> <td style="text-align: center;">_____</td> </tr> <tr> <td>(b) Freight in</td> <td style="text-align: center;">___</td> <td style="text-align: center;">_____</td> </tr> <tr> <td>(c) Income from Sale of Scrap</td> <td style="text-align: center;">___</td> <td style="text-align: center;">_____</td> </tr> <tr> <td>(d) Income from Sale of Salvage</td> <td style="text-align: center;">___</td> <td style="text-align: center;">_____</td> </tr> <tr> <td>(e) Incoming Material Inspection (receiving)</td> <td style="text-align: center;">___</td> <td style="text-align: center;">_____</td> </tr> <tr> <td>(f) Inventory adjustment</td> <td style="text-align: center;">___</td> <td style="text-align: center;">_____</td> </tr> <tr> <td>(g) Purchasing</td> <td style="text-align: center;">___</td> <td style="text-align: center;">_____</td> </tr> <tr> <td>(h) Trade Discounts, Refunds, Rebates, and Allowances on Purchases</td> <td style="text-align: center;">___</td> <td style="text-align: center;">_____</td> </tr> </tbody> </table> <p><u>1/ Describe on a Continuation Sheet.</u></p>		<u>Treatment Code</u>	<u>Name of Pool(s)</u>	(a) Cash Discounts on Purchases	___	_____	(b) Freight in	___	_____	(c) Income from Sale of Scrap	___	_____	(d) Income from Sale of Salvage	___	_____	(e) Incoming Material Inspection (receiving)	___	_____	(f) Inventory adjustment	___	_____	(g) Purchasing	___	_____	(h) Trade Discounts, Refunds, Rebates, and Allowances on Purchases	___	_____
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