

Chart of accounts template: excerpt

Source: Etsy listing "DCAA Chart of Accounts Template", file govcon-chart-of-accounts-v1.1.xlsx, tab "Chart of Accounts". Account numbers 5000 to 5500 and 9000 to 9100.

Section: Direct costs (rows 34 to 44 of the template)

Account #	Account name	Type	Pool	FAR reference	Notes
5000	Direct Labor	Expense	Direct		Charged to specific contracts
5010	Direct Labor - Overtime	Expense	Direct	FAR 22.103	Premium portion may be unallowable
5100	Direct Materials	Expense	Direct		
5200	Direct Subcontracts	Expense	Direct		
5300	Direct Travel	Expense	Direct	FAR 31.205-46	Per JTR/FTR rates
5310	Direct Travel - Airfare	Expense	Direct	FAR 31.205-46	Coach class unless > 14hr
5320	Direct Travel - Lodging	Expense	Direct	FAR 31.205-46	Per diem rates
5330	Direct Travel - Per Diem	Expense	Direct	FAR 31.205-46	
5340	Direct Travel - Mileage	Expense	Direct	FAR 31.205-46	IRS standard rate
5400	Direct Other Costs	Expense	Direct		
5500	Direct Consultants	Expense	Direct		

Section: Unallowable costs, must track separately (rows 87 to 97)

Account #	Account name	Type	Pool	FAR reference	Notes
9000	Entertainment	Expense	UNALLOWABLE	FAR 31.205-14	Always unallowable
9010	Alcoholic Beverages	Expense	UNALLOWABLE	FAR 31.205-51	Always unallowable
9020	Bad Debt	Expense	UNALLOWABLE	FAR 31.205-3	
9030	Donations / Contributions	Expense	UNALLOWABLE	FAR 31.205-8	
9040	Fines & Penalties	Expense	UNALLOWABLE	FAR 31.205-15	
9050	Interest Expense (most)	Expense	UNALLOWABLE	FAR 31.205-20	Limited exceptions
9060	Lobbying	Expense	UNALLOWABLE	FAR 31.205-22	
9070	Advertising (except recruiting)	Expense	UNALLOWABLE	FAR 31.205-1	Recruiting ads OK
9080	Organization Costs	Expense	UNALLOWABLE	FAR 31.205-27	
9090	Goodwill	Expense	UNALLOWABLE	FAR 31.205-49	
9100	Executive Comp Over Cap	Expense	UNALLOWABLE	FAR 31.205-6(p)	Amount exceeding benchmark

Excerpt: 2 of the template's 9 sections (22 of its 84 accounts), copied as written from the tab "Chart of Accounts". The FAR references and notes are the template's own; confirm them against the current FAR (48 CFR Part 31) before relying on them. This is a chart of accounts template for educational use. It is not accounting, tax or legal advice, and it does not make an accounting system adequate or approved.