

**Common Terms and Conditions Guide**  
**Section 3 – Administrative Clauses**

**Clause Number: 3067**  
**Effective: 07/28/2003**  
**Page: 1 of 1**

**Disclosure and Consistency of Cost Accounting Practices – Foreign Concerns**

The clause entitled "Disclosure and Consistency of Cost Accounting Practices," FAR 52.230-3, excluding paragraph (b), is incorporated herein by reference. Subparagraph (a)(1) of this clause is modified to read as follows: "Comply with the requirements of 48 CFR 9904.401, Consistency in Estimating, Accumulating, and Reporting Costs, and 48 CFR 9904.402, Consistency in Allocating Costs Incurred for the Same Purpose. In this clause, "Contractor" shall mean Seller, and any reference to "disputes" or the "Contract Disputes Act" shall mean the Disputes clause of this contract. The version of FAR 52.230-3 incorporated in this contract is stated in the Cost Accounting Standards article of the 5000-series clause incorporated in this contract.