

JUSTIFICATION FOR 9000-0129
COST ACCOUNTING STANDARDS ADMINISTRATION

A. Justification.

1. **Administrative requirements.** FAR 30.6 and 52.230-5, include pertinent rules and regulations related to the Cost Accounting Standards along with necessary administrative policies and procedures. These administrative policies require certain contractors to submit cost impact estimates and descriptions in cost accounting practices and also to provide information on CAS-covered subcontractors.
2. **Uses of information.** The information is used by contracting officers to determine compliance with cost accounting standards requirements.
3. **Consideration of information technology.** We use improved information technology to the maximum extent practicable. Where both the Government agency and contractors are capable of electronic interchange, the contractors may submit this information collection requirement electronically. This amounts to approximately 3%.
4. **Efforts to identify duplication.** This requirement is being issued under the Federal Acquisition Regulation (FAR) which has been developed to standardize Federal procurement practices and eliminate unnecessary duplication. The Department of Defense is the primary user of this information.
5. **If the collection of information impacts small businesses or other entities, describe methods used to minimize burden.** There is no burden applied to small businesses, as small businesses are exempt from Cost Accounting Standards requirements.
6. **Describe consequence to Federal program or policy activities if the collection is not conducted or is conducted less frequently.** Similar information is not already available to the contracting officer or buyer.
7. **Special circumstances for collection.** Collection of information on a basis other than that prescribed by this regulation is not practical. Collection is consistent with guidelines in 5 CFR 1320.6.

8. **Efforts to consult with persons outside the agency.** Under the procedures established for development of the FAR, agency and public comments were solicited and each comment addressed before finalization of the text. A notice in the July 19, 2006, Federal Register made this requirement available to the public and requested comments.

9. **Explanation of any decision to provide any payment or gift to respondents, other than reenumeration of contractors or guarantees.** Not applicable.

10. **Describe assurance of confidentiality provided to respondents.** This information is disclosed only to the extent consistent with prudent business practices and current regulations.

11. **Additional justification for questions of a sensitive nature.** No sensitive questions are involved.

12 & 13. **Estimated total annual public hour and cost burden.**

Annual Reporting and Recordkeeping Burden

Number of Respondents.....	644
Responses per Respondent.....	x <u>2.27</u>
Total Responses.....	1,462
Hours per Response.....	<u>175.00</u>
Total Hours.....	255,829
Average Wages per Hour.....	<u>\$16</u>
Total Annual Wages.....	\$4,093,264
Annual Overhead Expenses (100%).....
.....	<u>\$4,093,264</u>
Total Reporting Cost.....
.....	\$8,186,528

14. **Estimated cost to the Government.** It is estimated that it takes approximately 120 hours per proposal for the Government to review.

Review Time/Hrs.	120
Total Responses.....	<u>1,462</u>
Total Review Time/Hrs.....	175,440
Average Wages Per Hr.....	<u>\$16</u>

Total Average Annual Wages.....	\$2,807,040
Annual Overhead Expenses.....	<u>100%</u>
Total Government Cost.....	
.....	\$5,614,080

Recordkeeping burden is estimated at zero hours per respondent. The records maintained to provide this information are no more than required by normal business practice.

15. Explain reasons for program changes or adjustments reported in Item 13 or 14. This submission requests an extension of OMB approval of an information collection requirement in the FAR. The FAR requirement remains the same.

16. Outline plans for published results of information collections. Results will not be tabulated or published.

17. Approval not to display expiration date. Not applicable.

18. Explanation of exception to certification statement. Not applicable.

B. Collection of Information Employing Statistical Methods.

Statistical methods are not used in this information collection.