

Independent Research and Development Technical Descriptions
DFARS Case 2010-D011
Draft Final Rule

PART 231—CONTRACT COST PRINCIPLES AND PROCEDURES

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SUBPART 231.2—CONTRACTS WITH COMMERCIAL ORGANIZATIONS

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231.205-18 Independent research and development and bid and proposal costs.

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(c) *Allowability.*

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(iii) For major contractors, the following limitations apply:

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[(C) For a contractor's annual IR&D costs to be allowable, the IR&D projects generating the costs must be reported to the Defense Technical Information Center (DTIC) using the DTIC's on-line input form and instructions at <http://www.dtic.mil/ird/dticdb/index.html>. The inputs must be updated at least annually and when the project is completed. Copies of the input and updates must be made available for review by the cognizant administrative contracting officer (ACO) and the cognizant Defense Contract Audit Agency auditor to support the allowability of the costs. Contractors that do not meet the threshold as a major contractor are encouraged to use the DTIC on-line input form to report IR&D projects to provide DoD with visibility into the technical content of the contractors' IR&D activities.]

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