

**SUPPORTING STATEMENT  
FOR PAPERWORK REDUCTION ACT SUBMISSION  
OMB Control NO. 9000-0129  
Cost Accounting Standards Administration**

**FAR section affected: 52.230-6**

**A. Justification.**

**1. Administrative requirements.** This justification supports an extension of the expiration date of OMB Control No. 9000-0129. This clearance covers the information that contractors must submit to comply with the following Federal Acquisition Regulation (FAR) requirements:

**a. 52.230-6, Administration of Cost Accounting Standards.** This clause requires contractors performing Cost Accounting Standards (CAS) covered contracts to submit notifications and descriptions of certain cost accounting practice changes, including revisions to their Disclosure Statements, if applicable. Often these descriptions are quite complex. This clause also requires contractors to submit rationale to support any contractor written statement that the cost impact of the change is immaterial.

**2. Uses of information.** The information is used by contracting officers for ascertaining compliance with CAS.

**3. Consideration of information technology.** Federal agencies use 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.

**4. Efforts to identify duplication.** These requirements are issued under the FAR, which has been developed to standardize Federal procurement practices and eliminate unnecessary duplication.

**5. If the collection of information impacts small businesses, describe methods used to minimize burden.** There is no burden applied to small businesses, as small businesses are exempt from CAS coverage (48 CFR 9903.201-1(b)(3)).

**6. Describe consequence to Federal program or policy activities if the collection is not conducted or is conducted less frequently.** Collection of information on a basis other than contract-by-contract is not practical.

**7. Special circumstances for collection.** Collection is consistent with guidelines in 5 CFR 1320.5(d)(2).

**8. Efforts to consult with persons outside the agency.**

A. A 60-day notice was published in the *Federal Register* at 87 FR 23862, on April 21, 2022. No comments were received.

B. A 30-day notice was published in the *Federal Register* at 87 FR 38406, on June 28, 2022.

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

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

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

**12 & 13. Estimated total annual public hour and cost burden.** Data was obtained from the Federal Procurement Data System (FPDS) for fiscal years 2017 through 2021. It accounts for definitive awards that included the CAS clause and excluded small business concerns, sealed bid contracts, and contracts for the acquisition of commercial products and commercial services active in Fiscal Year 2021. The threshold for CAS applicability is required by 41 U.S.C. 1502(b)(1)(B) to be the same as the threshold for requesting certified cost or pricing data at FAR 15.403-4(a)(1),

which is \$2 million. The 3 responses per respondent per year (changes to the Disclosure Statements) and the 175 hours per response were used in previous extensions as estimated by subject matter experts from DCAA.

Estimated respondents/yr.....	607
Responses per respondent/year.....x	3
Total responses/year.....	1,821
Estimated hrs/response.....x	175
Estimated total burden hrs.....	318,675
Hourly rate* .....	x \$59
Estimated cost to public .....	\$18,801,825

\* Based on the Office of Personnel Management (OPM) 2022 General Schedule (GS) 12/step 5 salary for the rest of the United States (\$43.10 per hour) plus a 36.25 percent fringe factor, rounded to the nearest whole dollar (\$59). The fringe factor used is pursuant to the rate provided in OMB memorandum M-08-13 for use in public-private competition.

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.

**14. Estimated cost to the Government.**

Estimated responses/yr.....	1,821
Reviewing time (hr)/response..... x	120
Review time/yr.....	218,520
Hourly rate* .....	x \$59
Estimated cost to the Government.....	\$12,892,680

**15. Explain reasons for program changes or adjustments reported in Item 13 or 14.** There are no program changes. The FAR requirements remain the same. This extension includes updates to the burden as follows:

- The increase of responses from 1,797 to 1,821 and the associated increase in estimated burden hours from 314,475 to 318,675 is an adjustment due to use of FPDS data for fiscal years 2017 through 2021, the most current data available.

- The estimated cost to the public and to the Government was updated based on use of calendar year 2022 OPM GS wage rates for the rest of the United States.

**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.