**Federal Acquisition Regulation (FAR)**

**Cost Accounting Standards Administration**

**OMB Control No. 9000-0129**

**Justification – Part A Supporting Statement**

**FAR sections affected:** 52.230-6

Overview of Information Collection:

* This justification supports clearance of an extension of the collection.

There are no program changes. The FAR requirements remain the same. This extension includes adjustments to the burden due to use of the calendar year 2025 Office of Personnel Management (OPM) General Schedule (GS) Salary Table for the rest of the United States as explained in item 15.

1. Need & Method for the Information Collection. This clearance covers the information that contractors must submit to comply with the following FAR requirements:

* FAR 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.

1. Use of the Information. The information is used by contracting officers for ascertaining compliance with CAS.
2. Use 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, contractors may submit this information collection requirement electronically.
3. Non-duplication. These requirements are issued under the FAR, which has been developed to standardize Federal procurement practices and eliminate unnecessary duplication.
4. Burden on Small Business. There is no burden applied to small businesses, as small businesses are exempt from CAS coverage (48 CFR 9903.201-1(b)(3)).
5. Less Frequent Collection. Collection of this information on a basis other than contract-by-contract is not practical.
6. Paperwork Reduction Act Guidelines. Collection is consistent with guidelines in 5 CFR 1320.5(d)(2).
7. Consultation and Public Comments.
8. A 60-day notice was published in the *Federal Register* at 90 FR 14451, on April 2, 2025. No comments were received.
9. A 30-day notice was published in the *Federal Register* at 90 FR 25274, on June 16, 2025.
10. Gifts or Payment. This collection does not provide any payment or gift to respondents, other than remuneration of contractors.
11. Privacy & Confidentiality. This information is disclosed only to the extent consistent with prudent business practices, current regulations, and statutory requirements.
12. Sensitive Questions. No sensitive questions are involved.
13. Burden Estimate.

Data from the Federal Procurement Data System for fiscal years 2017 through 2021 was obtained. 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 $71

Estimated cost to public ......................$22,625,925

**\*** The hourly rate is calculated by applying a 36.25 percent

fringe factor and a 12 percent overhead factor to a base hourly rate ($48.13) and then rounding to the nearest whole dollar ($71). The base hourly rate is derived from the

OPM 2025 GS Locality Pay Table for a GS-12/step 5 salary for the rest of the United States (“Salary Table 2025-RUS”). The fringe factor is derived from OMB memorandum M-08-13. The overhead factor is derived from the OMB Circular No. A-76 Revised Supplemental Handbook.

1. Estimated nonrecurring costs. Not applicable.
2. Estimated cost to the Government.

Estimated responses/yr.............................. 1,821

Reviewing time (hr)/response........................ x 120

Review time/yr.................................... 218,520

Hourly rate**\*** ....................................... x $71

Estimated cost to the Government...............$15,514,920

1. Reasons for changes. There are no program changes. The FAR requirements remain the same. This extension includes adjustments to the public and Government burden estimates based on the following:

● The estimated cost per hour is based on use of the calendar year 2025 OPM GS wage rates for the rest of the United States.

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| --- | --- | --- | --- |
| **Reporting Public Burden** | **2022** | **2025** | **Change** |
| **Responses** | 1,821 | 1,821 | 0 |
| **Hours** | 318,675 | 318,675 | 0 |
| **Cost** | $18,801,825 | $22,625,925 | +$3,824,100 |

1. Publicizing Results. Results will not be tabulated or published.
2. OMB Not to Display Approval. Approval to *not* display the expiration date for OMB approval of the information collection is not sought.
3. Exceptions to "Certification for Paperwork Reduction Submissions." There is no exception to the certification statement.
4. Surveys, Censuses, and Other Collections that Employ Statistical Methods. Statistical methods are not used in this information collection. A Part B supporting statement is not needed, or required, and therefore was not completed.