

PART 30

COST ACCOUNTING STANDARDS

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SUBPART 30.1 - GENERAL

30.101 Cost accounting standards.

(90) Cost Accounting Standards Interim Guidance Papers issued as CONTRLTRs 76 -16E through 76-16K may be used as guidance in answering questions in the cost accounting standards area. Copies of these guidance papers are available at the Contracting Policy Office at DSCs and at HQ DLA, **ATTN: MMPPP**.

SUBPART 30.2 - CAS PROGRAM REQUIREMENTS

30.201 Contract requirements.

30.201-1 CAS applicability.

Refer to 30.201-3(a) in determining whether the exemption at 9901.201-1(b)(2) applies for negotiated contracts and subcontracts not in excess of \$500,000.

30.201-3 Solicitation provisions.

(a) The provision at 52.230-1, Cost Accounting Standards Notices and Certification, shall be included in negotiated solicitations expected to result in contracts exceeding \$500,000, as specified in 48 CFR 9903.201. To qualify, the "net award" calculated at the time of contracting action must be expected to exceed the CAS \$500,000 threshold. The calculation shall include yet-to-be-provided incremental funding and the potential value of orders expected to be issued over the life of the contract, including options, excluding any not likely to be exercised. The reason for any exclusions shall be documented.

30.201-4 Contract clauses.

(90) Refer to 30.201-3(a) to determine whether the award meets the \$500,000 threshold and thus should retain the solicitation provision specified at FAR 30.201-3(a) and the clauses specified at FAR 30.201-4(a)-(e).

30.201-5 Waiver.

(b)(1) Prior to referral by the chief of the contracting office to HQ DLA, **ATTN: MMPPP**, of a proposed waiver of the CAS requirements, the Commander shall personally negotiate with the proposed contractor and attempt to obtain the required statement(s). When it is determined that the Commander should not personally conduct negotiations, a detailed memorandum setting forth the rationale shall be forwarded with the referral to HQ DLA.

SUBPART 30.70 - FACILITIES CAPITAL EMPLOYED FOR FACILITIES IN USE

30.7001 Use of DD Form 1861.

30.7001-2 Completion instructions.

(e) The interest rate used as the cost of money rate is determined by the Secretary of the Treasury. **The rate, which is** published in the Federal Register during the fourth week of December and June, **is forwarded each six months via a PROCLTR and is also available on the worldwide web at <http://www.fms.trans.gov/prompt.html>.** The current rate may also be obtained from the local cost and price analysis branch/element.

30.7004 Administrative procedures.

30.7004-1 Forms CASB-CMF.

(c) A local provision requiring submission of completed Form(s) CASB -CMF or the cost of money factors, and advice of the review/approval status of such data by the cognizant administrative contracting officer (ACO) for each contractor fiscal year (or portion) covering the planned period of contract performance, shall be included in solicitations expected to exceed \$500,000 which require submission of cost or pricing data.

30.7004-2 DD Form 1861.

(b)(3) A local provision requiring submission of the contractor's land, buildings, and equipment distribution percentages necessary to complete DD Form(s) 1861, Contract Facilities Capital Cost of Money, for each contractor fiscal year (or portion) covering the planned period of contract performance, and advice of the review/approval status of such data by the cognizant ACO, shall be included in solicitations expected to exceed \$500,000 which require submission of cost or pricing data.