

Title 48 - Federal Acquisition Regulations System--Volume 7

CHAPTER 99 - COST ACCOUNTING STANDARDS BOARD, OFFICE OF FEDERAL PROCUREMENT POLICY, OFFICE OF MANAGEMENT AND BUDGET

PART 9900 - SCOPE OF CHAPTER

9900.000 Scope of chapter.

SUBCHAPTER A - ADMINISTRATION

PART 9901 - RULES AND PROCEDURES

9901.301 Purpose.

9901.302 Authority.

9901.303 Offices.

9901.304 Membership.

9901.305 Requirements for standards and interpretive rulings.

9901.306 Standards applicability.

9901.307 Exemptions and waivers.

9901.308 Meetings.

9901.309 Quorum.

9901.310 Board action.

9901.311 Executive sessions.

9901.312 Minutes.

9901.313 Public hearings.

9901.314 Informal actions.

9901.315 Executive Secretary.

9901.316 Files and records.

9901.317 Amendments.

PART 9902 [RESERVED]

SUBCHAPTER B - PROCUREMENT PRACTICES AND COST ACCOUNTING STANDARDS

PART 9903 - CONTRACT COVERAGE

Subpart 9903.1 - General

9903.101 Cost Accounting Standards.

9903.102 OMB approval under the Paperwork Reduction Act.

Subpart 9903.2 - CAS Program Requirements

9903.201 Contract requirements.

9903.201-1 CAS applicability.

9903.201-2 Types of CAS coverage.

9903.201-3 Solicitation provisions.

9903.201-4 Contract clauses.

9903.201-5 Waiver.

9903.201-6 Findings.

9903.201-7 Cognizant Federal agency responsibilities.

9903.201-8 Compliant accounting changes due to external restructuring activities.

9903.202 Disclosure requirements.

9903.202-1 General requirements.

9903.202-2 Impracticality of submission.

9903.202-3 Amendments and revisions.

9903.202-4 Privileged and confidential information.

9903.202-5 Filing Disclosure Statements.

[9903.202-6 Adequacy of Disclosure Statement.](#)

[9903.202-7 \[Reserved\]](#)

[9903.202-8 Subcontractor Disclosure Statements.](#)

[9903.202-9 Illustration of Disclosure Statement Form, CASB-DS-1.](#)

[9903.202-10 Illustration of Disclosure Statement Form, CASB DS-2.](#)

[Subpart 9903.3 - CAS Rules and Regulations](#)

[9903.301 Definitions.](#)

[9903.302 Definitions, explanations, and illustrations of the terms, "cost accounting practice" and "change to a cost accounting practice."](#)

[9903.302-1 Cost accounting practice.](#)

[9903.302-2 Change to a cost accounting practice.](#)

[9903.302-3 Illustrations of changes which meet the definition of "change to a cost accounting practice."](#)

[9903.302-4 Illustrations of changes which do not meet the definition of "Change to a cost accounting practice."](#)

[9903.303 Effect of filing Disclosure Statement.](#)

[9903.304 Concurrent full and modified coverage.](#)

[9903.305 Materiality.](#)

[9903.306 Interpretations.](#)

[9903.307 Cost Accounting Standards Preambles.](#)

[PART 9904 - COST ACCOUNTING STANDARDS](#)

[9904.400 \[Reserved\]](#)

[9904.401 Cost accounting standard - consistency in estimating, accumulating and reporting costs.](#)

[9904.401-10 \[Reserved\]](#)

[9904.401-20 Purpose.](#)

[9904.401-30 Definitions.](#)

[9904.401-40 Fundamental requirement.](#)

[9904.401-50 Techniques for application.](#)

[9904.401-60 Illustrations.](#)

[9904.401-61 Interpretation.](#)

[9904.401-62 Exemption.](#)

[9904.401-63 Effective date.](#)

[9904.402 Cost accounting standard - consistency in allocating costs incurred for the same purpose.](#)

[9904.402-10 \[Reserved\]](#)

[9904.402-20 Purpose.](#)

[9904.402-30 Definitions.](#)

[9904.402-40 Fundamental requirement.](#)

[9904.402-50 Techniques for application.](#)

[9904.402-60 Illustrations.](#)

[9904.402-61 Interpretation.](#)

[9904.402-62 Exemption.](#)

[9904.402-63 Effective date.](#)

[9904.403 Allocation of home office expenses to segments.](#)

[9904.403-10 \[Reserved\]](#)

[9904.403-20 Purpose.](#)

[9904.403-30 Definitions.](#)

[9904.403-40 Fundamental requirement.](#)

[9904.403-50 Techniques for application.](#)

[9904.403-60 Illustrations.](#)

[9904.403-61 Interpretation.](#)
[9904.403-62 Exemption. \[Reserved\]](#)
[9904.403-63 Effective date.](#)
[9904.404 Capitalization of tangible assets.](#)
[9904.404-10 \[Reserved\]](#)
[9904.404.20 Purpose.](#)
[9904.404-30 Definitions.](#)
[9904.404-40 Fundamental requirement.](#)
[9904.404-50 Techniques for application.](#)
[9904.404-60 Illustrations.](#)
[9904.404-61 Interpretation. \[Reserved\]](#)
[9904.404-62 Exemption.](#)
[9904.404-63 Effective date.](#)
[9904.405 Accounting for unallowable costs.](#)
[9904.405-10 \[Reserved\]](#)
[9904.405-20 Purpose.](#)
[9904.405-30 Definitions.](#)
[9904.405-40 Fundamental requirement.](#)
[9904.405-50 Techniques for application.](#)
[9904.405-60 Illustrations.](#)
[9904.405-61 Interpretation. \[Reserved\]](#)
[9904.405-62 Exemption.](#)
[9904.405-63 Effective date.](#)
[9904.406 Cost accounting standard - cost accounting period.](#)
[9904.406-10 \[Reserved\]](#)
[9904.406-20 Purpose.](#)
[9904.406-30 Definitions.](#)
[9904.406-40 Fundamental requirement.](#)
[9904.406-50 Techniques for application.](#)
[9904.406-60 Illustrations.](#)
[9904.406-61 Interpretation.](#)
[9904.406-62 Exemption.](#)
[9904.406-63 Effective date.](#)
[9904.407 Use of standard costs for direct material and direct labor.](#)
[9904.407-10 \[Reserved\]](#)
[9904.407-20 Purpose.](#)
[9904.407-30 Definitions.](#)
[9904.407-40 Fundamental requirement.](#)
[9904.407-50 Techniques for application.](#)
[9904.407-60 Illustrations.](#)
[9904.407-61 Interpretation. \[Reserved\]](#)
[9904.407-62 Exemption.](#)
[9904.407-63 Effective date.](#)
[9904.408 Accounting for costs of compensated personal absence.](#)
[9904.408-10 \[Reserved\]](#)
[9904.408-20 Purpose.](#)
[9904.408-30 Definitions.](#)
[9904.408-40 Fundamental requirement.](#)
[9904.408-50 Techniques for application.](#)
[9904.408-60 Illustrations.](#)
[9904.408-61 Interpretation. \[Reserved\]](#)

[9904.408-62 Exemption.](#)
[9904.408-63 Effective date.](#)
[9904.409 Cost accounting standard - depreciation of tangible capital assets.](#)
[9904.409-10 \[Reserved\]](#)
[9904.409-20 Purpose.](#)
[9904.409-30 Definitions.](#)
[9904.409-40 Fundamental requirement.](#)
[9904.409-50 Techniques for application.](#)
[9904.409-60 Illustrations.](#)
[9904.409-61 Interpretation. \[Reserved\]](#)
[9904.409-62 Exemption.](#)
[9904.409-63 Effective date.](#)
[9904.410 Allocation of business unit general and administrative expenses to final cost objectives.](#)
[9904.410-10 \[Reserved\]](#)
[9904.410-20 Purpose.](#)
[9904.410-30 Definitions.](#)
[9904.410-40 Fundamental requirement.](#)
[9904.410-50 Techniques for application.](#)
[9904.410-60 Illustrations.](#)
[9904.410-61 Interpretation. \[Reserved\]](#)
[9904.410-62 Exemption.](#)
[9904.410-63 Effective date.](#)
[9904.411 Cost accounting standard - accounting for acquisition costs of material.](#)
[9904.411-10 \[Reserved\]](#)
[9904.411-20 Purpose.](#)
[9904.411-30 Definitions.](#)
[9904.411-40 Fundamental requirement.](#)
[9904.411-50 Techniques for application.](#)
[9904.411-60 Illustrations.](#)
[9904.411-61 Interpretation. \[Reserved\]](#)
[9904.411-62 Exemption.](#)
[9904.411-63 Effective date.](#)
[9904.412 Cost accounting standard for composition and measurement of pension cost.](#)
[9904.412-10 \[Reserved\]](#)
[9904.412-20 Purpose.](#)
[9904.412-30 Definitions.](#)
[9904.412-40 Fundamental requirement.](#)
[9904.412-50 Techniques for application.](#)
[9904.412-60 Illustrations.](#)
[9904.412-60.1 Illustrations - CAS Pension Harmonization Rule.](#)
[9904.412-61 Interpretation. \[Reserved\]](#)
[9904.412-62 Exemption.](#)
[9904.412-63 Effective Date.](#)
[9904.412-64 Transition method.](#)
[9904.412-64.1 Transition Method for the CAS Pension Harmonization Rule.](#)
[9904.413 Adjustment and allocation of pension cost.](#)
[9904.413-10 \[Reserved\]](#)
[9904.413-20 Purpose.](#)
[9904.413-30 Definitions.](#)
[9904.413-40 Fundamental requirement.](#)

[9904.413-50 Techniques for application.](#)
[9904.413-60 Illustrations.](#)
[9904.413-61 Interpretation. \[Reserved\]](#)
[9904.413-62 Exemption.](#)
[9904.413-63 Effective Date.](#)
[9904.413-64 Transition method.](#)
[9904.413-64.1 Transition Method for the CAS Pension Harmonization Rule.](#)
[9904.414 Cost accounting standard - cost of money as an element of the cost of facilities capital.](#)
[9904.414-10 \[Reserved\]](#)
[9904.414-20 Purpose.](#)
[9904.414-30 Definitions.](#)
[9904.414-40 Fundamental requirement.](#)
[9904.414-50 Techniques for application.](#)
[9904.414-60 Illustrations.](#)
[9904.414-61 Interpretation. \[Reserved\]](#)
[9904.414-62 Exemption.](#)
[9904.414-63 Effective date.](#)
[9904.415 Accounting for the cost of deferred compensation.](#)
[9904.415-10 \[Reserved\]](#)
[9904.415-20 Purpose.](#)
[9904.415-30 Definitions.](#)
[9904.415-40 Fundamental requirement.](#)
[9904.415-50 Techniques for application.](#)
[9904.415-60 Illustrations.](#)
[9904.415-61 Interpretation. \[Reserved\]](#)
[9904.415-62 Exemption.](#)
[9904.415-63 Effective date.](#)
[9904.416 Accounting for insurance costs.](#)
[9904.416-10 \[Reserved\]](#)
[9904.416-20 Purpose.](#)
[9904.416-30 Definitions.](#)
[9904.416-40 Fundamental requirement.](#)
[9904.416-50 Techniques for application.](#)
[9904.416-60 Illustrations.](#)
[9904.416-61 Interpretation. \[Reserved\]](#)
[9904.416-62 Exemption.](#)
[9904.416-63 Effective date.](#)
[9904.417 Cost of money as an element of the cost of capital assets under construction.](#)
[9904.417-10 \[Reserved\]](#)
[9904.417-20 Purpose.](#)
[9904.417-30 Definitions.](#)
[9904.417-40 Fundamental requirement.](#)
[9904.417-50 Techniques for application.](#)
[9904.417-60 Illustrations.](#)
[9904.417-61 Interpretation. \[Reserved\]](#)
[9904.417-62 Exemption.](#)
[9904.417-63 Effective date.](#)
[9904.418 Allocation of direct and indirect costs.](#)
[9904.418-10 \[Reserved\]](#)
[9904.418-20 Purpose.](#)

[9904.418-30 Definitions.](#)
[9904.418-40 Fundamental requirements.](#)
[9904.418-50 Techniques for application.](#)
[9904.418-60 Illustrations.](#)
[9904.418-61 Interpretation. \[Reserved\]](#)
[9904.418-62 Exemptions.](#)
[9904.418-63 Effective date.](#)
[9904.420 Accounting for independent research and development costs and bid and proposal costs.](#)

[9904.420-10 \[Reserved\]](#)
[9904.420-20 Purpose.](#)
[9904.420-30 Definitions.](#)
[9904.420-40 Fundamental requirement.](#)
[9904.420-50 Techniques for application.](#)
[9904.420-60 Illustrations.](#)
[9904.420-61 Interpretation. \[Reserved\]](#)
[9904.420-62 Exemptions.](#)
[9904.420-63 Effective date.](#)

[PART 9905 - COST ACCOUNTING STANDARDS FOR EDUCATIONAL INSTITUTIONS](#)

[9905.501 Cost accounting standard - consistency in estimating, accumulating and reporting costs by educational institutions.](#)

[9905.501-10 \[Reserved\]](#)
[9905.501-20 Purpose.](#)
[9905.501-30 Definitions.](#)
[9905.501-40 Fundamental requirement.](#)
[9905.501-50 Techniques for application.](#)
[9905.501-60 Illustration. \[Reserved\]](#)
[9905.501-61 Interpretation. \[Reserved\]](#)
[9905.501-62 Exemption.](#)
[9905.501-63 Effective date.](#)

[9905.502 Cost accounting standard - consistency in allocating costs incurred for the same purpose by educational institutions.](#)

[9905.502-10 \[Reserved\]](#)
[9905.502-20 Purpose.](#)
[9905.502-30 Definitions.](#)
[9905.502-40 Fundamental requirement.](#)
[9905.502-50 Techniques for application.](#)
[9905.502-60 Illustrations.](#)
[9905.502-61 Interpretation.](#)
[9905.502-62 Exemption.](#)
[9905.502-63 Effective date.](#)

[9905.505 Accounting for unallowable costs - Educational institutions.](#)

[9905.505-10 \[Reserved\]](#)
[9905.505-20 Purpose.](#)
[9905.505-30 Definitions.](#)
[9905.505-40 Fundamental requirement.](#)
[9905.505-50 Techniques for application.](#)
[9905.505-60 Illustrations.](#)
[9905.505-61 Interpretation. \[Reserved\]](#)
[9905.505-62 Exemption.](#)
[9905.505-63 Effective date.](#)

[9905.506 Cost accounting period - Educational institutions.](#)
[9905.506-10 \[Reserved\]](#)
[9905.506-20 Purpose.](#)
[9905.506-30 Definitions.](#)
[9905.506-40 Fundamental requirement.](#)
[9905.506-50 Techniques for application.](#)
[9905.506-60 Illustrations.](#)
[9905.506-61 Interpretation. \[Reserved\]](#)
[9905.506-62 Exemption.](#)
[9905.506-63 Effective date.](#)
[PARTS 9906-9999 \[RESERVED\]](#)