

Department of Defense

230.7001-2

**PART 230—COST ACCOUNTING
STANDARDS ADMINISTRATION**

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AUTHORITY: 41 U.S.C. 421 and 48 CFR chapter 1.

SOURCE: 56 FR 36406, July 31, 1991, unless otherwise noted.

**Subpart 230.2—CAS Program
Requirements**

230.201-5 Waiver.

- (a)(1)(A) The military departments—
 - (1) May grant CAS waivers that meet the conditions in FAR 30.201-5(b); and
 - (2) Unless otherwise authorized by the Director of Defense Procurement, Office of the Under Secretary of Defense (Acquisition, Technology, and Logistics), must submit each CAS waiver request to the Director of Defense Procurement for review at least 14 days before granting the waiver.
- (B) DoD contracting activities that are not within a military department must submit CAS waiver requests that meet the conditions in FAR 30.201-5(b)

to the Director of Defense Procurement for approval at least 30 days before the anticipated contract award date.

(2) The military departments must not delegate CAS waiver authority below the individual responsible for issuing contracting policy for the department.

(e)(i) by November 15th of each year, the military departments must provide a report of all waivers granted under FAR 30.201-5(a) during the previous fiscal year to the Director of Defense Procurement.

(ii) The Director of Defense Procurement will submit a consolidated DoD report to the CAS Board.

[65 FR 36035, June 6, 2000]

**Subpart 230.70—Facilities Capital
Employed for Facilities in Use**

230.7000 Contract facilities capital estimates.

(a) The contracting officer will estimate the facilities capital cost of money and capital employed using—

(1) An analysis of the appropriate Forms CASB-CMF and cost of money factors; and

(2) DD Form 1861, Contract Facilities Capital Cost of Money.

230.7001 Use of DD Form 1861.

230.7001-1 Purpose.

The DD Form 1861 provides a means of linking the Form CASB-CMF and DD Form 1547, Record of Weighted Guidelines Application. It—

(a) Enables the contracting officer to differentiate profit objectives for various types of assets (land, buildings, equipment). The procedure is similar to applying overhead rates to appropriate overhead allocation bases to determine contract overhead costs.

(b) Is designed to record and compute the contract facilities capital cost of money and capital employed which is carried forward to DD Form 1547.

230.7001-2 Completion instructions.

Complete a DD Form 1861 only after evaluating the contractor's cost proposal, establishing cost of money factors, and establishing a prenegotiation