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Office of Federal Procurement Policy

DEPARTMENT OF DEFENSE

GENERAL SERVICES ADMINISTRATION

NATIONAL AERONAUTICS AND SPACE ADMINISTRATION

[OMB Control No. 9000-0034; Docket No. 2025-0120; Sequence No. 1]

**Information Collection; Examination of Records by
Comptroller General and Contract Audit**

AGENCY: Office of Federal Procurement Policy (OFPP), Office of Management and Budget (OMB); Department of Defense (DoD); General Services Administration (GSA); and National Aeronautics and Space Administration (NASA).

ACTION: Notice and request for comments.

SUMMARY: In accordance with the Paperwork Reduction Act of 1995, and OMB regulations, OFPP, DoD, GSA, and NASA invite the public to comment on an extension concerning examination of records by Comptroller General and contract audit. OFPP, DoD, GSA, and NASA invite comments on: whether the proposed collection of information is necessary for the proper performance of the functions of Federal Government acquisitions, including whether the information will have practical utility; the accuracy of the estimate of the burden of the proposed information collection; ways to enhance the quality, utility, and clarity of the information to be collected; and ways to minimize the

burden of the information collection on respondents, including the use of automated collection techniques or other forms of information technology. OMB has approved this information collection for use through April 30, 2026. OFPP, DoD, GSA, and NASA propose that OMB extend its approval for use for three additional years beyond the current expiration date.

DATES: OFPP, DoD, GSA, and NASA will consider all comments received by **[INSERT DATE 60 DAYS AFTER DATE OF PUBLICATION IN THE FEDERAL REGISTER.]**

ADDRESSES: OFPP, DoD, GSA, and NASA invite interested persons to submit comments on this collection through <https://www.regulations.gov> and follow the instructions on the site. This website provides the ability to type short comments directly into the comment field or attach a file for lengthier comments. If there are difficulties submitting comments, contact the GSA Regulatory Secretariat Division at 202-501-4755 or GSARegSec@gsa.gov.

Instructions: All items submitted must cite OMB Control No. 9000-0034, Examination of Records by Comptroller General and Contract Audit. Comments received generally will be posted without change to <https://www.regulations.gov>, including any personal and/or business confidential information provided. To confirm receipt of your comment(s), please check

www.regulations.gov, approximately two-to-three days after submission to verify posting.

FOR FURTHER INFORMATION CONTACT: *FARPolicy@gsa.gov* or call 202-969-4075.

SUPPLEMENTARY INFORMATION:

A. OMB control number, Title, and any Associated Form(s):

9000-0034, Examination of Records by Comptroller General and Contract Audit.

B. Need and Uses

This clearance covers the information that contractors must submit to comply with the following Federal Acquisition Regulation (FAR) requirements, as codified in Chapter 1 of Title 48 of the Code of Federal Regulations:

FAR 52.212-5, Contract Terms and Conditions Required to Implement Statutes or Executive Orders - Commercial Products and Commercial Services. Paragraph (d) of this clause requires contractors to make available at its offices at all reasonable times the records, materials, and other evidence for examination, audit, or reproduction by the Comptroller General of the United States, or an authorized representative. As used in this clause, records include books, documents, accounting procedures and practices, and other data, regardless of type and regardless of form.

FAR 52.214-26, Audit and Records - Sealed Bidding. This clause requires contractors required to submit certified

cost or pricing data in connection with the pricing of a modification under a contract and to make all records available to the contracting officer, or its authorized representative, including computations and projections related to the proposal for the modification; the discussions conducted on the proposal(s), including those related to negotiating; pricing of the modification; or performance of the modification. This clause requires contractors to make all records available to the Comptroller General of the United States, or an authorized representative, in the case of pricing a modification. This clause allows the Comptroller General to interview any current employee regarding such transactions.

FAR 52.215-2, Audit and Records - Negotiation. This clause requires contractors to maintain records for cost-reimbursement, incentive, time-and-materials, labor-hour, or price redeterminable contracts, or any combination of these, for contracting officers, or an authorized representative, to examine and audit all records and other evidence sufficient to reflect properly all costs claimed to have been incurred or anticipated to be incurred directly or indirectly in performance of a contract. The right of examination includes inspection at all reasonable times of contractor's plants, or parts of them, engaged in performing the pertinent contract. Contractors required to submit certified cost or pricing data in connection with a

pricing action under a contract must make all records available to the contracting officer, or its authorized representative, including computations and projections related to the proposal for the contract, subcontract, or modification; the discussions conducted on the proposal(s), including those related to negotiating; pricing of the contract, subcontract, or modification; or performance of the contract, subcontract or modification. Also, this clause requires contractors to make all records available to the Comptroller General of the United States, or an authorized representative, to examine any of the contractor's directly pertinent records involving transactions under the pertinent contract or subcontract. This clause allows the Comptroller General to interview any current employee regarding such transactions.

The information must be retained so that audits necessary for contract surveillance, verification of contract pricing, and reimbursement of contractor costs can be performed. This information collection does not require contractors to create or maintain any record that the contractor does not maintain in its ordinary course of business.

C. Annual Burden

Respondents: 16,474.

Total Annual Responses: 52,344.

Total Burden Hours: 52,344.

OBTAINING COPIES: Requesters may obtain a copy of the information collection documents from the GSA Regulatory Secretariat Division by calling 202-501-4755 or emailing GSAREgSec@gsa.gov. Please cite OMB Control No. 9000-0034, Examination of Records by Comptroller General and Contract Audit.

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