

Effective 09/01/93 (new)

R111
COST ACCOUNTING STANDARDS NOTICES AND
CERTIFICATION (NATIONAL DEFENSE)

This notice is in six parts, identified by Roman numerals I through VI. Offeror shall examine each part and provide the requested information in order to determine Cost Accounting Standards (CAS) requirements applicable to any resultant subcontract.

Part I DISCLOSURE STATEMENT-COST ACCOUNTING PRACTICES AND
CERTIFICATION

- A. Any subcontract in excess of \$100,000 resulting from this solicitation, except subcontracts in which the price negotiated is based on (1) established catalog or market prices of commercial items sold in substantial quantities to the general public or (2) prices set by law or regulation, will be subject to the requirements of Federal Acquisition Regulation (FAR) Subparts 30.3 and 30.4, except for those which are exempt as specified in FAR 30.201-1. NOTE: IF AN EXEMPTION IS CLAIMED UNDER A(1) OR A(2) ABOVE, A FULLY COMPLETED STANDARD FORM 1412 MUST BE INCLUDED IN THIS SUBMITTAL TO SUPPORT THE EXEMPTION.
- B. Any offeror submitting a proposal which, if accepted, will result in a subcontract subject to the requirements of FAR Subparts 30.3 and 30.4 must, as a condition of subcontracting, submit a Disclosure Statement as required by FAR 30.202. The Disclosure Statement must be submitted as a part of the offeror's proposal under this solicitation unless the offeror has already submitted a Disclosure Statement disclosing the practices used in connection with the pricing of this proposal. If an applicable Disclosure Statement has already been submitted, the offeror may satisfy the requirement for submission by providing the information requested in paragraph C. of part I of this provision.

Notwithstanding the above, if the offeror considers his Disclosure Statement to contain information that is privileged and confidential, he may submit his Disclosure Statement directly to the Government. Such direct submittal is hereby authorized and offeror shall evidence such submittal by executing the certificate set forth in Part V below.

CAUTION: A practice disclosed in a Disclosure Statement shall not, by virtue of such disclosure, be deemed to be a proper, approved, or agreed-to practice for pricing proposals or accumulating and reporting subcontract performance cost data.

NOTE: SINCE A SUBCONTRACT CANNOT BE ISSUED UNLESS A DISCLOSURE STATEMENT (OR A CERTIFICATE OF EXEMPTION) HAS BEEN SUBMITTED TO THE BUYER, OR DIRECTLY TO THE

GOVERNMENT, OFFEROR IS URGED TO SUBMIT SUCH DISCLOSURE STATEMENT AT THE EARLIEST POSSIBLE TIME.

IN ORDER TO REDUCE (1) THE REVIEW TIME PRIOR TO THE DATE REQUIRED FOR THE ISSUANCE OF A SUBCONTRACT, (2) THE ADMINISTRATIVE DETAIL RELATED TO THE ADEQUACY AND COMPLIANCE REVIEWS, AND (3) ANY REQUIRED PRICE ADJUSTMENTS, IT IS RECOMMENDED THAT OFFEROR'S DISCLOSURE STATEMENT BE SUBMITTED DIRECTLY TO THE COGNIZANT ADMINISTRATIVE CONTRACTING OFFICER.

C. Check the appropriate box below:

1. Certificate of Concurrent Submission of Disclosure Statement.

The offeror hereby certifies that, as a part of the offer, copies of the Disclosure Statement have been submitted as follows: (i) original and one copy to the cognizant Administrative Contracting Officer (ACO), and (ii) one copy to the cognizant contract auditor.

(Disclosure must be on Form No. CASB DS-1. Forms may be obtained from the cognizant ACO.)

Date of disclosure Statement:

Name and Address of Cognizant ACO where filed:

The offeror further certifies that practices used in estimating costs in pricing this proposal are consistent with the cost accounting practices disclosed in the Disclosure Statement.

2. Certificate of Previously Submitted Disclosure Statement.

The offeror hereby certifies that Disclosure Statement was filed as follows:

Date of Disclosure Statement:

Name and Address of Cognizant ACO where filed:

The offeror further certifies that the practices used in estimating costs in pricing this proposal are consistent with the cost accounting practices disclosed in the applicable Disclosure Statement.

3. Certificate of Monetary Exemption.

The offeror hereby certifies that the offeror, together with all divisions, subsidiaries, and affiliates under common control, did not receive net awards of negotiated national defense prime contracts and subcontracts subject to CAS totaling more than \$10 million in the cost accounting period immediately preceding the period in which this proposal was

submitted. The offeror further certifies that if such status changes before an award resulting from this proposal, the offeror will advise the Buyer immediately.

4. Certificate of Interim Exemption.

The offeror hereby certifies that (i) the offeror first exceeded the monetary exemption for disclosure, as defined in 3 above, in the cost accounting period immediately preceding the period in which this offer was submitted and (ii) in accordance with FAR 30.202-1, the offeror is not yet required to submit a Disclosure Statement. The offeror further certifies that if an award resulting from this proposal has not been made within 90 days after the end of that period, the offeror will immediately submit a revised certificate to the Contracting Office, in the form specified under subparagraphs C.1 or C.2 of Part I or Part V of this provision as appropriate, to verify submission of a completed Disclosure Statement.

CAUTION: Offeror currently required to disclose because they were awarded a CAS-covered national defense prime contract or subcontract of \$10 million or more in the current cost accounting period may not claim this exemption 4. Further, the exemption applies only in connection with proposals submitted before expiration of the 90-day period following the cost accounting period in which the monetary exemption was exceeded.

Part II COST ACCOUNTING STANDARDS-EXEMPTION FOR CONTRACTS OF \$500,000 OR LESS.

If this proposal is expected to result in the award of a subcontract of \$500,000 or less, the offeror shall indicate whether the exemption below is claimed. Failure to check the box below shall mean that the resultant subcontract is subject to CAS requirements or that the offeror elects to comply with such requirements.

The offeror hereby claims an exemption from the CAS requirements under the provisions of Federal Acquisition Regulation (FAR) 30.201-1(b)(7) and certifies that notification of final acceptance of all deliverable items has been received on all prime contracts or subcontracts containing the Cost Accounting Standards clause or the Disclosure and Consistency of Cost Accounting Practices clause. The offeror further certifies that the Buyer will be immediately notified in writing when an award of any other contract or subcontract containing Cost Accounting Standards clauses is received by the offeror subsequent to this certificate but before the date of any award resulting from this proposal.

Part III COST ACCOUNTING STANDARDS-ELIGIBILITY FOR MODIFIED CONTRACT COVERAGE

If the offeror is eligible to use the modified provisions of Federal Acquisition Regulation (FAR) 30.201-2(b) and elects to do so, the offeror shall indicate by checking the appropriate box below. Checking either box below shall mean that the resultant subcontract is subject to the Disclosure and Consistency of cost Accounting Practices clause in lieu of the Cost Accounting Standards clause.

- A. The offeror hereby claims an exemption from the Cost Accounting Standards clause under the provisions of FAR 30.301-2(b) and certifies that the offeror is eligible for use of the Disclosure and Consistency of Cost Accounting Practices clause because (i) during the cost accounting period immediately preceding the period in which this proposal was submitted, the offeror received less than \$10 million in awards of CAS-covered national defense prime contracts and subcontracts, and (ii) the sum of such awards equaled less than 10 percent of total sales during that cost accounting period. The offeror further certifies that if such status changes before an award resulting from this proposal, the offeror will advise Buyer immediately; or

CAUTION: An offeror may not claim the above eligibility for modified contract coverage if this proposal is expected to result in the award of a national defense subcontract of \$10 million or more or if, during its current cost accounting period, the offeror has been awarded a single CAS-covered national defense prime contract or subcontract of \$10 million or more.

- B. The offeror claims it is a foreign concern.

PART IV ADDITIONAL COST ACCOUNTING STANDARDS APPLICABLE TO EXISTING CONTRACTS

The offeror shall indicate below whether award of the contemplated subcontract would, in accordance with the subparagraph (a)(3) of the Cost Accounting Standards clause, require a change in established cost accounting practices affecting existing contracts and subcontracts.

- YES NO

Note: If the offeror has checked "YES" above and is awarded the contemplated subcontract, the offeror will be required to comply with the requirements of subparagraph (a)(1) and paragraphs (b) and (c) of the Administration of Cost Accounting Standards clause.

PART V CERTIFICATE OF SUBMITTAL OF DISCLOSURE STATEMENT CONTAINING PRIVILEGED INFORMATION.

- The offeror hereby certifies in accordance with FAR 30.202-8 that the Disclosure Statement is considered by it to contain privileged and confidential information and that the Disclosure Statement was filed with the Administrative Contracting Officer cognizant of the offeror indicated below and with the Government Auditor cognizant of the offeror indicated below:

COGNIZANT ADMINISTRATIVE CONTRACTING OFFICER

AND TO THE

COGNIZANT GOVERNMENT AUDITOR

PART VI OTHER EXEMPTIONS

Any subcontract resulting from this proposal will be exempt because:

- 1. The price is (i) based on established catalog or market prices of commercial items sold in substantial quantities to the general public, or (ii) set by law or regulation; or
- 2. The subcontract is awarded to a small business concern; or
- 3. The subcontract is firm-fixed-price and is awarded without submission of any cost data; provided, that the failure to submit such data is not attributable to a waiver of the requirement for certified cost or pricing data; or
- 4. the subcontract is with an educational institution, provided that subcontract is not performed by a Federally Funded Research and Development Center (FFROC) operated by said institution; or
- 5. The subcontract is awarded to a United Kingdom contractor for performance substantially in the United Kingdom, provided that the contractor has filed with the United Kingdom Ministry of Defense, for retention by the Ministry, a completed Disclosure Statement (Form No. CASB-DS-1) which adequately describes its cost accounting standards and provided that FAR 52.230-6 "Consistency in Cost Accounting Practices" is included in the subcontract; or
- 6. The subcontract is to be executed and performed entirely outside the United States, its territories, and possessions; or
- 7. The subcontract is with a foreign government or its agent or instrumentality; or
- 8. The subcontract is under the NATO PHM Ship program and it is to be performed outside the United States by a foreign concern.

Signature of Authorized
Representative

Firm/Company Name

Title of Authorized
Representative

Address

Date