CAS Coverage and Disclosure Statement Determination
Effective May 10, 2012

CAS Exemptions – 48 CFR 9903.201-1(b)

- Negotiated government contract/subcontract for $700,000 or less
- Contract/subcontract price is set by law or regulation
- Contract/subcontract with foreign governments, their agents, or instrumentalities and except for CAS 401 & 402, foreign concerns
- Sealed bid contract
- Contract/subcontract executed and performed entirely outside the U.S., its territories, and its possessions
- Firm fixed price contract/ subcontract awarded on the basis of adequate price competition without submission of cost or pricing data.
- Subcontract under the NATO PHM Ship Program to be performed outside of the United States by a foreign concern
- FFP, FPEPA, T&M or LH contract/subcontract for the acquisition of commercial items. EPA not based on actual costs incurred
- Contract/subcontract with a small business
- $7.5 million trigger contract test has not passed (see criteria in Q#2 of flowchart)

Start

Does contract/subcontract meet one of the listed CAS exemptions?

- **Yes** → **Contract or subcontract is exempt from CAS**
- **No** → Is current award $7.5 million or more, or is the business unit currently performing a CAS-covered contract or subcontract valued at $7.5 million or more?
  - **No** → **Contract or subcontract is exempt from CAS**
  - **Yes** → ***Award is CAS covered***

Is the current award **$50** million or more?

- **Yes** → **Contract/subcontract is subject to full CAS coverage (all 19 standards)**
- **No** → Did the business unit receive **$50** million or more in net CAS covered awards in the preceding cost accounting period?
  - **Yes** → **Contract/subcontract is subject to full CAS coverage (all 19 standards)**
  - **No** → Has the business unit received a single CAS-covered contract/subcontract of **$50** million or more during the current cost accounting period?
    - **Yes** → **Contract/subcontract is subject to full CAS coverage (all 19 standards)**
    - **No** → ***Contract/subcontract subject to modified coverage (CAS 401, 402, 405, 406)***

Did the company together with its segments receive **$50** million or more in net CAS-covered awards during the **preceding** cost accounting period?

- **Yes** → Are the business unit CAS-covered awards during the prior year less than $10 million **and** less than 30% of total segment sales?
  - **No** → **Business Unit Disclosure Statement Required**
  - **Yes** → **Disclosure Statement is not required**
- **No** → **Disclosure Statement is not required**

Home office allocating costs to one or more disclosing segments must also submit Part VIII