

## COST ACCOUNTING STANDARDS NOTICE AND CERTIFICATION

This notice does not apply to small businesses or foreign governments. This notice is in four (4) parts, identified by Roman numerals I through IV. Offerors must examine each part and provide the requested information to determine Cost Accounting Standards (CAS) requirements applicable to any resulting Subcontract. If the offeror is an educational institution, Part II does not apply unless the contemplated Subcontract will be subject to full or modified CAS coverage per 48 CFR 9903.201-2(c)(5) or 9903.201-2(c)(6), respectively.

### I. DISCLOSURE STATEMENT - COST ACCOUNTING PRACTICES AND CERTIFICATION

- (a) Any Subcontract exceeding \$500,000 resulting from this solicitation, except Subcontracts in which the price negotiated is based on (i) established catalog or market prices of commercial items sold in substantial quantities to the general public, or (ii) prices set by law or regulation, will be subject to the requirements of the Cost Accounting Standards Board (48 CFR Chapter 99), except for those Subcontracts which are exempt as specified in 48 CFR, Subpart 9903.201-1.
- (b) Any offeror submitting a proposal which, if accepted, will result in a Subcontract subject to the requirements of 48 CFR Chapter 99 must, as a condition of subcontracting, submit a Disclosure Statement as required by 48 CFR, Subpart 9903.202. 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 notice.

***CAUTION:*** *In the absence of specific regulations or agreement, 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.*

- (c) Check the appropriate box below.

(1) Certificate of Concurrent Submission of Disclosure Statement.

- (A) 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) or cognizant Federal agency official authorized to act in that capacity (Federal official), as applicable; and
  - ii. One copy to the cognizant Federal auditor.

***NOTE:*** *Disclosure must be on Form No. CASB DS-1 or CASB DS-2, as applicable. Forms may be obtained from the cognizant ACO or Federal official and/or from the loose-leaf version of the FAR.)*

Date of disclosure statement: \_\_\_\_\_

Full name, address and telephone number of the cognizant ACO or Federal Official where filed:

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- (B) 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.

- (A) The offeror hereby certifies that the required Disclosure Statement was filed as follows:

Date of disclosure statement: \_\_\_\_\_

Name and address of cognizant ACO or Federal Official where filed:

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

## II. COST ACCOUNTING STANDARDS - ELIGIBILITY FOR MODIFIED SUBCONTRACT COVERAGE

If the offeror is eligible to use the modified provisions of 48 CFR 9903.201-2(b) and elects to do so, the offeror will indicate by checking the box below. Checking the box below means that the resulting Subcontract is subject to the "Disclosure and Consistency of Cost Accounting Practices" Additional General Provision in lieu of the "Cost Accounting Standards" General Provision.

***CAUTION:*** *An offeror may not claim eligibility for modified Subcontract coverage if this proposal is expected to result in the award of a CAS-covered Subcontract of \$50,000,000 or more or if, during its current cost accounting period, the offeror has been awarded a single CAS-covered prime contract or subcontract of \$50,000,000 or more.*

- (a) The offeror hereby claims an exemption from the "Cost Accounting Standards" clause under the provisions of 48 CFR 9903.201-2(b) and certifies that the offeror is eligible for use of the "Disclosure and Consistency of Cost Accounting Practices" Additional General Provision because during the cost accounting period immediately preceding the

period in which this proposal was submitted, the offeror received less than \$50,000,000 in awards of CAS-covered prime contracts and subcontracts

- (b) The offeror further certifies that if such status changes before an award resulting from this proposal, the offeror will advise the JPL Subcontracts Manager immediately.

### III. EXEMPTION FROM COST ACCOUNTING STANDARDS

(3) Certificate of Monetary Exemption.

- (A) The offeror hereby certifies that the offeror, together with all divisions, subsidiaries, and affiliates under common control, did not receive net awards of negotiated prime contracts and subcontracts subject to CAS totaling more than \$50,000,000 in the cost accounting period immediately preceding the period in which this proposal was submitted.
- (B) The offeror further certifies that if such status changes before an award resulting from this proposal, the offeror will advise the JPL Negotiator immediately.

(4) Certificate of Interim Exemption.

***CAUTION: Offerors currently required to disclose because they were awarded a CAS-covered prime contract or subcontract of \$50,000,000 or more in the current cost accounting period may not claim this exemption. 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.***

- (A) The offeror hereby certifies that:
- (i) The offeror first exceeded the monetary exemption for disclosure, as defined in subparagraph I.(c)(3) above, in the cost accounting period immediately preceding the period in which this offer was submitted; and
- (ii) In accordance with 48 CFR 9903.202-1, the offeror is not yet required to submit a Disclosure Statement.
- (B) In accordance with 48 CFR 9903.202-1, 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 JPL Negotiator, in the form specified under subparagraph I.(c)(1) or (2) above, as appropriate, to verify submission of a completed Disclosure Statement.

### IV. ADDITIONAL COST ACCOUNTING STANDARDS APPLICABLE TO EXISTING CONTRACTS

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

Yes     No

RFP No.:

Dated:

Company Name:

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Signature of Authorized Representative

Title:

Address:

Date of Execution: