PHASE I: CONTRACT FORMATION

Activity 25: Cost Accounting Standards

Determine if a proposed contract or subcontract is exempt from cost accounting standards (CAS) requirements.

If no → Incorporate any required CAS-related solicitation provisions.

If yes, → Take no further action.

Incorporate any required CAS-related solicitation provisions. → Determine which type of coverage applies to the prime contract and each subcontract.

Determine which type of coverage applies to the prime contract and each subcontract. → Determine whether to request a waiver of CAS requirements.

Determine whether to request a waiver of CAS requirements.

If no, → Incorporate the applicable CAS clauses in a negotiated contract.

If yes, → Request a waiver of CAS requirements.

Incorporate the applicable CAS clauses in a negotiated contract. → Determine whether a Disclosure Statement is required prior to award.

Determine whether a Disclosure Statement is required prior to award.

If no, → Assign the contract to the cognizant administrative contracting officer (ACO) for CAS administration.

If yes, → Obtain a written determination from the cognizant federal agency official stating that the required Disclosure Statement is adequate.