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.

Determine which type of coverage applies to the prime contract and each subcontract.

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.

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.