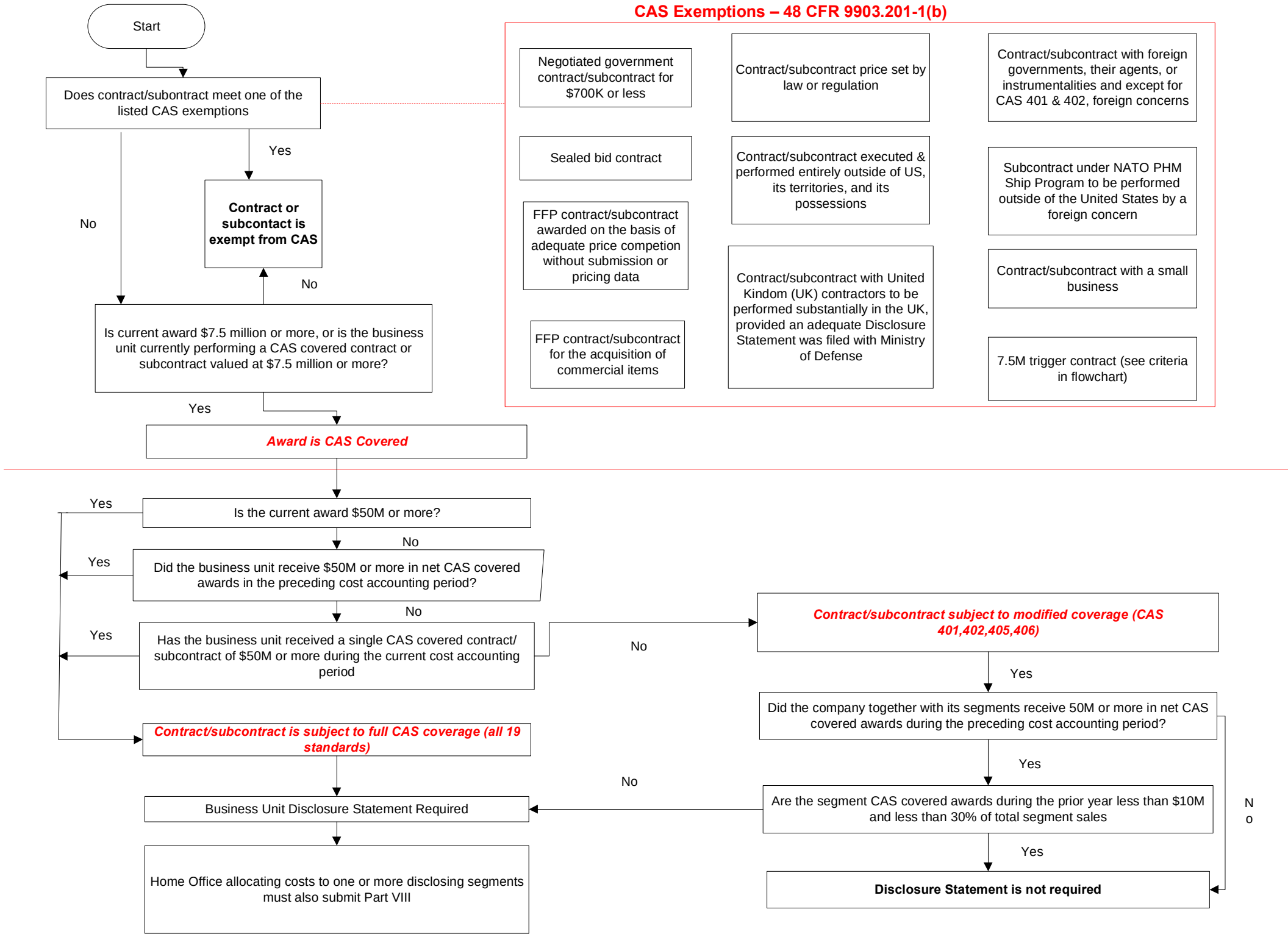
CAS Exemptions – 48 CFR 9903.201-1(b)
Start
Does contract/subontract meet one of the listed CAS exemptions
Yes
No
Contract or subcontact is exempt from CAS
No
Is current award $7.5 million or more, or is the business unit currently performing a CAS covered contract or subcontract valued at $7.5 million or more?
Yes
Award is CAS Covered
Negotiated government contract/subcontract for $700K or less
Sealed bid contract
FFP contract/subcontract awarded on the basis of adequate price competion without submission or pricing data
FFP contract/subcontract for the acquisition of commercial items
Contract/subcontract price set by law or regulation
Contract/subcontract executed & performed entirely outside of US, its territories, and its possessions
Contract/subcontract with United Kindom (UK) contractors to be performed substantially in the UK, provided an adequate Disclosure Statement was filed with Ministry of Defense
Contract/subcontract with foreign governments, their agents, or instrumentalities and except for CAS 401 & 402, foreign concerns
Subcontract under NATO PHM Ship Program to be performed outside of the United States by a foreign concern
Contract/subcontract with a small business
7.5M trigger contract (see criteria in flowchart)
Yes
Is the current award $50M or more?
No
Yes
Did the business unit receive $50M or more in net CAS covered awards in the preceding cost accounting period?
No
Yes
Has the business unit received a single CAS covered contract/ subcontract of $50M or more during the current cost accounting period
No
Contract/subcontract subject to modified coverage (CAS 401,402,405,406)
Yes
Did the company together with its segments receive 50M or more in net CAS covered awards during the preceding cost accounting period?
Yes
Are the segment CAS covered awards during the prior year less than $10M and less than 30% of total segment sales
No
Yes
Disclosure Statement is not required
No
Contract/subcontract is subject to full CAS coverage (all 19 standards)
Business Unit Disclosure Statement Required
Home Office allocating costs to one or more disclosing segments must also submit Part VIII