

SUBCHAPTER B—PROCUREMENT PRACTICES AND COST ACCOUNTING STANDARDS

PART 9903—CONTRACT COVERAGE

Subpart 9903.1—General

Sec.

- 9903.101 Cost Accounting Standards.
- 9903.102 OMB approval under the Paperwork Reduction Act.

Subpart 9903.2—CAS Program Requirements

- 9903.201 Contract requirements.
- 9903.201-1 CAS applicability.
- 9903.201-2 Types of CAS coverage.
- 9903.201-3 Solicitation provisions.
- 9903.201-4 Contract clauses.
- 9903.201-5 Waiver.
- 9903.201-6 Findings.
- 9903.201-7 Cognizant Federal agency responsibilities.
- 9903.201-8 Compliant accounting changes due to external restructuring activities.
- 9903.202 Disclosure requirements.
- 9903.202-1 General requirements.
- 9903.202-2 Impracticality of submission.
- 9903.202-3 Amendments and revisions.
- 9903.202-4 Privileged and confidential information.
- 9903.202-5 Filing Disclosure Statements.
- 9903.202-6 Adequacy of Disclosure Statement.
- 9903.202-7 [Reserved]
- 9903.202-8 Subcontractor Disclosure Statements.
- 9903.202-9 Illustration of Disclosure Statement Form, CASB-DS-1
- 9903.202-10 Illustration of Disclosure Statement Form, CASB-DS-2.

Subpart 9903.3—CAS Rules and Regulations

- 9903.301 Definitions.
- 9903.302 Definitions, explanations, and illustrations of the terms, "cost accounting practice" and "change to a cost accounting practice."
- 9903.302-1 Cost accounting practice.
- 9903.302-2 Change to a cost accounting practice.
- 9903.302-3 Illustrations of changes which meet the definition of "change to a cost accounting practice."
- 9903.302-4 Illustrations of changes which do not meet the definition of "Change to a cost accounting practice."
- 9903.303 Effect of filing Disclosure Statement.

- 9903.304 Concurrent full and modified coverage.
- 9903.305 Materiality.
- 9903.306 Interpretations.
- 9903.307 Cost Accounting Standards Preambles.

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Subpart 9903.1—General

9903.101 Cost Accounting Standards.

Public Law 100-679 (41 U.S.C. 422) requires certain contractors and subcontractors to comply with Cost Accounting Standards (CAS) and to disclose in writing and follow consistently their cost accounting practices.

9903.102 OMB approval under the Paperwork Reduction Act.

The Paperwork Reduction Act of 1980 (Pub. L. 96-511) imposes a requirement on Federal agencies to obtain approval from the Office of Management and Budget (OMB) before collecting information from ten or more members of the public. The information collection and recordkeeping requirements contained in this regulation have been approved by OMB. OMB has assigned Control Numbers 0348-0051 and 0348-0055 to the paperwork, recordkeeping and forms associated with this regulation.

[57 FR 14153, Apr. 17, 1992, as amended at 59 FR 55753, Nov. 8, 1994]

Subpart 9903.2—CAS Program Requirements

9903.201 Contract requirements.

9903.201-1 CAS applicability.

(a) This subsection describes the rules for determining whether a proposed contract or subcontract is exempt from CAS. (See 9904 or 9905, as applicable.) Negotiated contracts not exempt in accordance with 9903.201-1(b) shall be subject to CAS. A CAS-covered contract may be subject to full, modified or other types of CAS coverage.