JOHNS HOPKINS
APPLIED PHYSICS LABORATORY

COST ACCOUNTING STANDARDS NOTICES AND CERTIFICATION

Introduction

APL must determine the applicability of Cost Accounting Standards Board (CASB) requirements to prospective subcontractors under 48 C.F.R. §§ 9903.201-1 and 9903.201-2, including the exemptions in 48 C.F.R. § 9903.201-1(b). Note: This form has been updated effective November, 2026, to reflect amendments to the Cost Accounting Standards regulations in 48 C.F.R. chapter 99, including revised CAS applicability, coverage, and Disclosure Statement thresholds.

The Offeror/Subcontractor shall provide the requested information by inserting check marks next to the statements and certifications applicable to this proposal, completing the signature block at the end of this form and return the completed form to APL. If this subcontract is subject to Cost Accounting Standards (CAS) requirements, the subcontract will include the applicable CAS clause, or clauses, as appropriate, including FAR 52.230-2, Cost Accounting Standards, for full CAS coverage; FAR 52.230-4, Disclosure and Consistency of Cost Accounting Practices, for modified CAS coverage; and FAR 52.230-6, Administration of Cost Accounting Standards, when required. Please review all check boxes for applicability if not exempt.

PART I: CERTIFICATE OF CONTRACT EXEMPTION FROM CAS COVERAGE

Exemptions from All CAS Coverage per 48 CFR Ch. 99, Subpart 9903.201-1

Check any category below that applies to you and sign the final page of this form, thereby certifying that your organization is exempt from all CAS coverage. If your organization is not exempt, please review Parts I-III below. If your organization is an educational institution, please see Part III Alternate I.

☐ Sealed bid contracts. 48 C.F.R. § 9903.201-1(b)(1)

☐ Contracts and subcontracts, or portions thereof, for the acquisition of commercial products or commercial services. 48 C.F.R. § 9903.201-1(b)(6).

☐ Contracts and subcontracts with small businesses. 48 C.F.R. § 9903.201-1(b)(3)

☐Contracts and subcontracts with foreign governments or their agents or instrumentalities or, insofar as the requirements of CAS other than 9904.401 and 9904.402 are concerned, any contract or subcontract awarded to a foreign concern. 48 C.F.R. § 9903.201-1(b)(4)

☐Contracts and subcontracts (or the portion of a contract or subcontract) in which the price is set by law or regulation. 48 C.F.R. § 9903.201-1(b)(5) (effective Oct. 1, 2026)

☐Negotiated contracts and subcontracts not in excess of $35 million. For purposes of this paragraph (b)(2), an order issued by one segment to another segment shall be treated as a subcontract. 48 C.F.R. § 9903.201-1(b)(2) (effective Oct. 1, 2026)

☐Subcontractors under the NATO PHM Ship program to be performed outside the United States by a foreign concern. 48 C.F.R. § 9903.201-1(b)(7) (effective Oct. 1, 2026)

☐Firm-fixed-price contracts or subcontracts (or the portion of a contract or subcontract) awarded on the basis of adequate price competition without submission of certified cost or pricing data. 48 C.F.R. § 9903.201-1(b)(8) (effective Oct. 1, 2026)

APL CAS Notices and Certification Supplement-Effective November, 2026

Note: This notice does not apply to small businesses or foreign governments. This notice is in three parts, identified by Roman numerals I through Ill.

Offerors shall examine each part of this provision and provide the requested information to determine the Cost Accounting Standards (CAS) requirements applicable to any resulting contract.

If the offeror is an educational institution, Part II does not apply unless the contemplated contract will be subject to full or modified CAS coverage pursuant to 48 C.F.R. § 9903.201-2(c)(1) or (c)(2), respectively.

I. DISCLOSURE STATEMENT—COST ACCOUNTING PRACTICES AND CERTIFICATION

(a) Any contract in excess of the lower CAS threshold specified in FAR 30.201-4(b) resulting from this solicitation will be subject to the requirements of the Cost Accounting Standards Board 48 C.F.R.chapter 99, except for those contracts which are exempt as specified in 48 C.F.R. § 9903.201-1.

(b) Any offeror submitting a proposal that, if accepted, will result in a contract requiring submission of a Disclosure Statement under 48 C.F.R. § 9903.202-1, must, as a condition of contracting, submit a Disclosure Statement as required by 48 CFR 9903.202. When required, 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 provision.

CAUTION: In the absence of specific regulations or agreement, a practice disclosed in a Disclosure Statement shall not, solely by virtue of such disclosure, be deemed to be a proper, approved, or agreed-to practice for pricing proposals or accumulating and reporting contract performance cost data.

(c) Check the appropriate box below:

[ ] (1) Certificate of Concurrent Submission of Disclosure Statement. The offeror hereby certifies that, as a part of the offer, copies of the Disclosure Statement have been submitted as follows:

(i) The 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.

(The Disclosure Statement 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.)

Date of Disclosure Statement: _____

Name and Address of Cognizant ACO or Federal Official Where Filed:

_____

The offeror further certifies that the 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.

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:

_____

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

[ ] (3) Certificate of Monetary Exemption.

The offeror hereby certifies that the business unit or segment submitting this proposal, did not receive net awards of CAS-covered prime contracts and subcontracts totaling $100 million or more in its most recently completed cost accounting period.. The offeror further certifies that, if this status changes before an award resulting from this proposal, the offeror will advise the Contracting Officer immediately.

[ ] (4) Certificate of Interim Exemption.

The offeror hereby certifies that:

(i) the business unit or segment first became subject to full CAS coverage in the cost accounting period immediately preceding the period in which this offer was submitted: and

(ii) under 48 C.F.R. § 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 the Disclosure Statement submission deadline applicable under 48 C.F.R. § 9903.202-1, the offeror will immediately submit a revised certificate to the Contracting Officer, in the form specified under subparagraphs (c)(1) or (c)(2) of Part I of this provision, as appropriate, to verify submission of a completed Disclosure Statement.

CAUTION: Offerors currently required to submit a disclosure statement under 48 C.F.R. § 9903.202-1 may not claim this interim exemption. This exemption applies only to proposals submitted before the Disclosure Statement submission deadline applicable under that section.

II. COST ACCOUNTING STANDARDS—ELIGIBILITY FOR MODIFIED CONTRACT 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 shall indicate by checking the box below. Checking the box below shall mean that the resultant contract is subject to the Disclosure and Consistency of Cost Accounting Practices clause in lieu of the Cost Accounting Standards clause.

[ ] The offeror hereby certifies that the business unit or segment submitting this proposal is eligible for modified CAS coverage under 48 C.F.R. § 9903.201-2(b). The offeror further certifies that, during its most recently completed cost accounting period, that business unit or segment received net CAS-covered prime-contract and subcontract awards totaling less than $100 million. The offeror further certifies that if such status changes before an award resulting from this proposal, the offeror will advise the Contracting Officer immediately.

CAUTION: An offeror may not claim the above eligibility for modified contract coverage if this proposal is expected to result in the award of a CAS-covered contract of $100 million or more or if the business unit or segment has received a CAS-covered prime-contract or subcontract award of $100 million or more during its current cost accounting period.

III. ADDITIONAL COST ACCOUNTING STANDARDS APPLICABLE TO EXISTING CONTRACTS

The offeror shall indicate below whether award of the contemplated contract would, in accordance with subparagraph (a)(3) of the Cost Accounting Standards clause, require a change in established cost accounting practices affecting existing contracts and subcontracts.

[ ] YES [ ] NO

(End of provision)

Alternate I FOR EDUCATIONAL INSTITUTIONS

As prescribed in 30.201-3(b), add the following paragraph (c)(5) to Part I of the basic provision:

[ ] (5) Certificate of Disclosure Statement Due Date by Educational Institution.

If the offeror is an educational institution that, under the transition provisions of 48 CFR 9903.202-1(f), is or will be required to submit a Disclosure Statement after receipt of this award, the offeror hereby certifies that (check one and complete):

[ ] (i) A Disclosure Statement Filing Due Date of _____ has been established with the cognizant Federal agency.

Name and Address of Cognizant ACO or Federal Official Where Filed:

_____

(End of Alternate I)

CONSENT TO USE OF ELECTRONIC SIGNATURES

[ ]BY CHECKING HERE, I AGREE TO THE USE OF ELECTRONIC SIGNATURES AS VALID, LEGALLY BINDING SUBSTITUTES FOR ORIGINAL, HANDWRITTEN SIGNATURES ON THIS DOCUMENT.

Company _____

Name (signature) _____

Name (printed) _____

Title _____ Date of execution _____