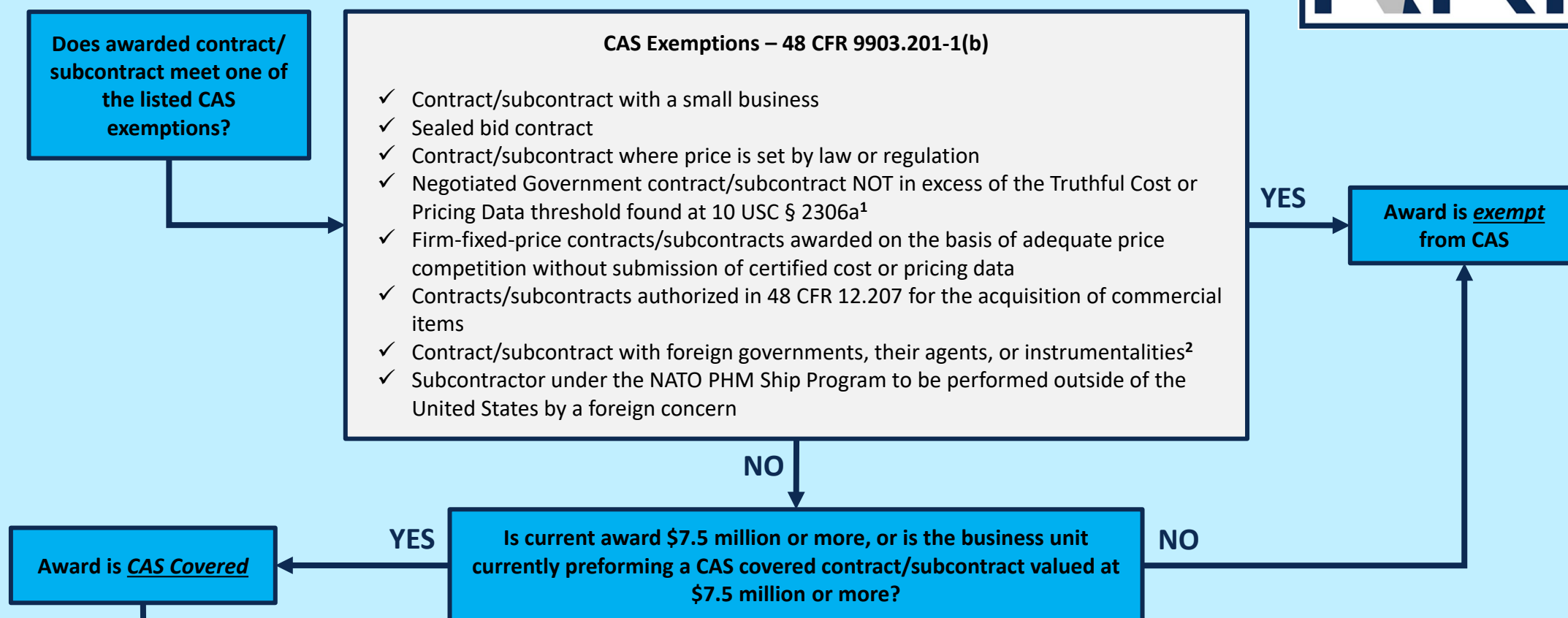


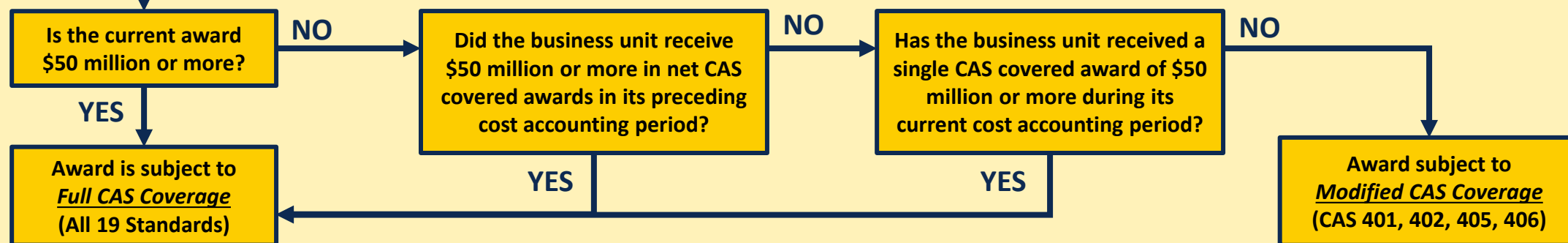
Cost Accounting Standards (CAS) Applicability, Coverage and Disclosure Statement Determination Flowchart



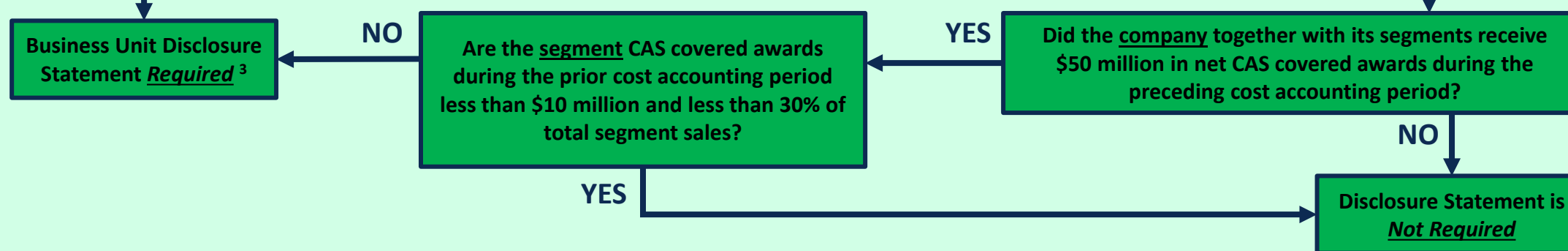
CAS Applicability



Types of CAS Coverage – 48 CFR 9903.201-2



Disclosure Requirements – 48 CFR 9903.202



¹ The current Truthful Cost or Pricing Data threshold (formerly known as Truth-In-Negotiations Act or TINA) for obtaining certified cost or pricing data is \$2,000,000

² Exemption does not extend to awarded contract/subcontracts with foreign concern which are subject to CAS 401 & 402 regardless of Disclosure Requirements

³ A home office allocating costs to one or more disclosing segments must also submit Part VIII