

COST ACCOUNTING STANDARDS (CAS) NOTICE AND CERTIFICATION

Offeror shall examine each of the seven (7) parts of this Notice and Certification and provide the requested information in order to determine Cost Accounting Standards (CAS) requirements applicable to Federal Acquisition Regulation (FAR)-covered, negotiated Purchase Order (PO) not exempt per 48 CFR 9903.201-1(b). Offeror shall check the **appropriate** box(s) below **and** after doing so execute the certificate in Part 6 on page 4. This certification is required due to Buyer's obligation to comply with CAS requirements under its prime contract with the United States Government, which includes a 30-day notification requirement for any CAS-covered subcontract.

Part 1 – Cost Accounting Standards – Statement of Exemption

If Offeror's proposal exceeds the applicable CAS threshold, but Offeror claims an exemption from the requirements of Public Law 100-679 and the rules and regulations of the Cost Accounting Standards Board, as amended, check the appropriate block. Offeror certifies that:

- Offeror is a **Small Business Concern** as prescribed by the Small Business Administration 13 CFR 121.
- It is a **foreign government** or the agent or instrumentality of a foreign government insofar as the requirements of CAS other than 9904.401 and 9904.402 are concerned, any contract or subcontract awarded to a foreign concern.
- Prices are set by law or regulation.
- The PO is for the acquisition of **commercial items** as defined by FAR 2.101 under a firm fixed-price or fixed-price with economic price adjustment (provided that price adjustment is not based on actual costs incurred).
- The PO is less than \$7.5 million, provided that, at the time of award, the business unit of the contractor or subcontractor **is not currently performing any CAS covered contracts or subcontracts valued at \$7.5 million or greater.**
- The PO is under the **NATO PHM Ship program** and will be performed outside the United States by a foreign concern.
- The firm-fixed price PO's awarded on the basis of adequate price competition without submission of cost or pricing data.

NOTE: If any of these exemptions apply, Offeror may proceed to Part 7. Complete justification supporting Offeror's claimed exemption must be included with the proposal to support this statement of exemption if based upon pricing being set by law or regulation or assertion of commerciality.

Part 2 – Disclosure Statement, Cost Accounting Practices and Certification – Full CAS

- (A) Any subcontract exceeding or expected to exceed the applicable CAS threshold of \$750,000 or \$2M for DoD awarded after 6-30-2018 (including all options), resulting from this solicitation will be subject to the requirements of the Cost Accounting Standards Board (48 CFR Chapter 99), except for those subcontracts which are exempt as specified in 48 CFR 9903.201-1.
- (B) Any Offeror submitting a proposal which, if accepted, will result in a subcontract subject to the requirements of 48 CFR Chapter 99 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 Offeror's proposal under this solicitation unless 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, Offeror may satisfy the requirement for submission by providing the information in paragraph (C) of this provision.

CAUTION: In the absence of specific regulations or agreement, a practice disclosed in a Disclosure Statement shall not, 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) Disclosure Statement Certification. Check the appropriate block below.

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(1) Certificate of Concurrent Submission of Disclosure Statement.

Offeror hereby certifies that, as a part of the offer, copies of its Disclosure Statement have been submitted as follows: (i) 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. (Disclosure 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 of ACO or Federal official where filed: _____

Address of ACO or Federal official where filed: _____

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

(2) Certificate of Previously Submitted Disclosure Statement.

Offeror hereby certifies that its required Disclosure Statement was filed as follows (if filed as a prime contractor, a previously submitted statement will have been filed with Offeror's cognizant Administrative Contracting Officer (ACO); if filed as a subcontractor, with Offeror's cognizant ACO or the ACO of a prime contract customer):

Date of Disclosure Statement: _____

Name of ACO or Federal official where filed: _____

Address of ACO or Federal official where filed: _____

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

(3) Certificate of Monetary Exemption

Offeror hereby certifies that Offeror, together with all divisions, subsidiaries, and affiliates under common control, did not receive net awards of negotiated prime contracts and subcontracts subject to CAS totaling \$50 million or more in the cost accounting period immediately preceding the period in which this proposal was submitted. Offeror further certifies that if its status changes before an award resulting from this proposal, Offeror will advise Viasat immediately.

(4) Certificate of Interim Exemption

Offeror hereby certifies that (i) Offeror first exceeded the monetary exemption for disclosure, as defined in (3) of this subsection, in the cost accounting period immediately preceding the period in which this offer was submitted and (ii) in accordance with 48 CFR 9903.202-1, Offeror is not yet required to submit a Disclosure Statement. Offeror further certifies that if an award resulting from this proposal has not been made within 90 days after the end of that period, Offeror will immediately submit a revised certificate to Viasat, in the form specified under subparagraphs (1) or (2) of Part I this provision, as appropriate, to verify submission of a completed Disclosure Statement.

CAUTION: Offerors currently required to disclose because they were awarded a CAS-covered prime contract or subcontract of \$50 million or more in the current cost accounting period may not claim this exemption (4). Further, the exemption applies only in connection with proposals submitted before expiration of the 90-day period following the cost accounting period in which the monetary exemption was exceeded.

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Part 3 – Cost Accounting Standards – Eligibility for Modified Contract Coverage

If Offeror is eligible to use the modified provisions of 48 CFR 9903-201-2(b) and elects to do so, Offeror shall indicate by checking the box below. Checking the box below shall mean that the resultant PO is subject to the Disclosure and Consistency of Cost Accounting Practices clause (FAR 52.230-3) in lieu of the CAS clause (FAR 52.230-2).

- The Offeror hereby claims an exemption from the CAS clause (FAR 52.230-2) under the provisions of 48 CFR 9903.201-2(b) and certifies that Offeror is eligible for use of the Disclosure and Consistency of Cost Accounting Practices clause (FAR 52.230-3) because (i) during its cost accounting period immediately preceding the period in which this proposal was submitted, Offeror received less than \$50 million in awards of CAS-covered prime contracts and subcontracts; or (ii) Offeror did not receive a single CAS-covered award exceeding \$7.5 million). Offeror further certifies that if such status changes before an award resulting from this proposal, Offeror will advise Buyer immediately.

CAUTION: 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 \$50 million or more or if, during its current costs accounting period, Offeror has been awarded a single CAS-covered prime contract or subcontract of \$50 million or more.

Part 4 – Cost Accounting Standards – Eligibility for Modified Contract Coverage by a Foreign Concern

If Offeror is a foreign concern that is a non-governmental entity, Offeror shall indicate by checking the box below. Checking the box below shall mean that the resultant PO is subject to the Disclosure and Consistency of Cost Accounting Practices – Foreign Concerns clause (FAR 52.230-4), which means unless otherwise exempt from CAS pursuant to Part 1 above, the Offeror shall comply with CAS 401, Consistency in Estimating, Accumulating, and Reporting Costs; and CAS 402, Consistency in Allocating Costs Incurred for the Same Purpose. Foreign concerns do not include foreign governments or their agents or instrumentalities.

- The Offeror hereby claims an exemption from the CAS clause (FAR 52.230-2) and certifies that Offeror is eligible for use of the Disclosure and Consistency of Cost Accounting Practices – Foreign Concerns clause (FAR 52.230-4) because it is a non-government foreign concern. The Offeror further certifies that if such status changes before an award resulting from this proposal, Offeror will advise Buyer immediately.

Part 5 – Cost Accounting Standards – Educational Institutions

If Offeror is a business unit of an educational institution (defined as an institution of higher education in the OMB Uniform Guidance at 2 CFR part 200, subpart A and 20 U.S.C. 1001, Offeror shall indicate by checking the box below.

- Offeror hereby claims an exemption from the Cost Accounting Standards clause (FAR 52.230-2) under the provisions of 48 CFR 9903.201-2(c) and certifies that the Offeror is eligible for use of the Cost Accounting Standards – Educational Institution clause (52.230-5). Offeror further certifies that it will not use a Federally Funded Research and Development Center (FFRDC) operated by it to perform the work for this contract.

Part 6 - Additional Cost Accounting Standards Applicable to Existing Contracts

Offeror shall indicate below whether award of the contemplated PO would, in accordance with paragraph (3) of FAR 52.230-2 (CAS), require a change in its established cost accounting practices affecting existing contracts and subcontracts.

Yes No

NOTE: If Offer has checked "YES" above, and is awarded the contemplated PO, Offeror will be required to comply with the Administration of CAS Clause (FAR 52.230-6) if such clause is made part of such PO.

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Offeror shall indicate below if PO award will result in making one or more of the CAS applicable to Offeror for the first time.

Yes No

If yes, please state which CAS will be affected: _____

Part 7 - CERTIFICATION

CERTIFICATION AND REPRESENTATION

This certification concerns a matter within the jurisdiction of an agency of the United States and the making of false, fictitious or fraudulent certification may render the maker subject to prosecution under USC Section 1001, Title 18.

Company Name: _____

By: _____
(Signature)

Name: _____
(Typed)

Title: _____

Date of Certification: _____