

# COMPLETING A CAS DISCLOSURE STATEMENT – AN INSIDER'S GUIDE

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CohnReznick LLP

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# AGENDA

- Cost Accounting Standards (CAS) Coverage and Exemptions
- Crash Course into CAS
- Overview of Form CASB DS-1 (i.e., CAS Disclosure Statement)
- Intro into Cost Accounting Practice Changes
- Common Pitfalls of Government Contractors





**CAS COVERAGE AND EXEMPTIONS**



# COST ACCOUNTING STANDARDS HISTORY

A Disclosure Statement is required when a business unit: (1) receives a **single CAS-covered contract award of \$50M or more**, OR (2) received \$50M or more in net CAS-covered awards during the preceding cost accounting period.

There will be a clause in the solicitation that states:

*Any offeror submitting a proposal which, if accepted, will result in a contract subject to the requirements of 48 CFR, chapter 99 must, as a condition of contracting, submit a Disclosure Statement as required by [9903.202](#).*



# GOVERNMENT COST ACCOUNTING STANDARDS (CAS)

Designed to provide protection to the Federal Government by achieving:

- **Uniformity *and* consistency** in the cost accounting practices used by contractors
- **Measurement, assignment, and allocation** of costs to contracts with the United States of Government

## Uniformity

Uniformity: provides the Government the ability to compare contract proposals and performance across contractors

## Consistency

Consistency: provides the Government protection from the effects of inconsistent or improper cost accounting (i.e., shifting costs)



# GOVERNMENT COST ACCOUNTING STANDARDS (CAS)

## CAS Standards Establish:

- Principles
- Practices to be applied; or
- Criteria to select from alternative(s)

in estimating, accumulating and reporting costs

## Contractor(s) must:

- Select and disclose CAS compliant accounting practices (i.e., Disclosure Statement);
- Consistently apply its disclosed CAS accounting practices accordingly; and
- Notify the Government of any cost accounting practice changes





# CAS APPLICABILITY

*CAS applies to contracts, not Contractors. Either “Full” or “Modified” CAS Coverage:*

**Full CAS Coverage:** *required to follow all 19 standards*

- Applies when either one CAS-covered contract of \$50 million or more in the same accounting period, or in the preceding cost accounting period, multiple CAS-covered contracts cumulatively totaling \$50 million
- Must file CAS D/S
- Over \$2 million, and over \$50 million

**Modified CAS Coverage:** *required to follow only Standards 401, 402, 405, and 406*

- Applies to contracts when a SINGLE CAS-covered award of \$7.5 million or more. This is known as the “Trigger” contract
- “Modified” coverage applies to all contracts that are NOT exempt from CAS until the company meets criteria for “full” coverage
- Over \$2 million, and under \$50 million

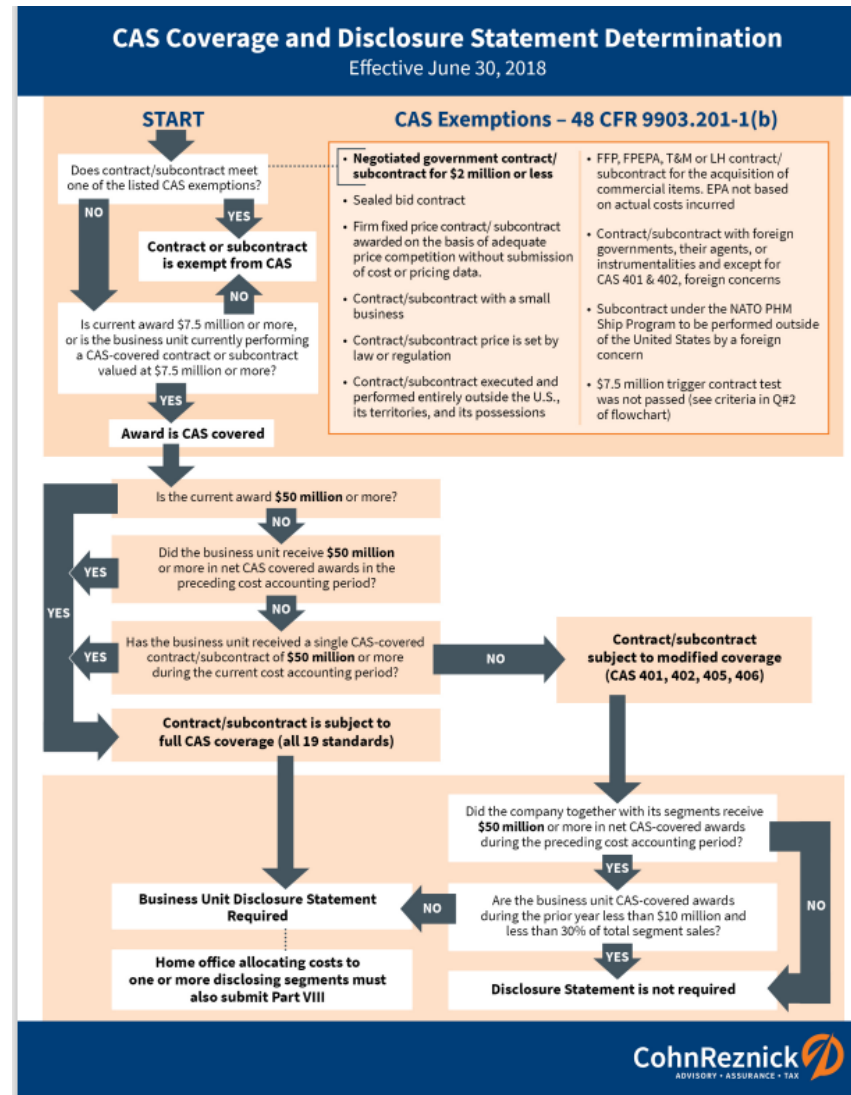


# CAS EXEMPTIONS

- Contracts *awarded to small business*, regardless of contract size
- Contract *less than \$2 million* is always exempt
- Contracts for *commercial items*
- Contracts awarded to *foreign governments*
- Contracts *awarded under sealed bid procedures*, or where “*adequate price competition*” was available



# CAS COVERAGE DECISION TREE





**A CRASH COURSE INTO CAS**



# GOVERNMENT COST ACCOUNTING STANDARDS

## 19 Cost Accounting Standards

Cost Accounting Standards **were implemented to ensure consistency** when:

- ✓ Measuring costs (*how much*)
- ✓ Allocating costs to cost objectives (*where*)
- ✓ Assigning costs to cost accounting periods (*when*)

The government wants to ensure that costs incurred on all contracts are treated the same.





# GOVERNMENT COST ACCOUNTING STANDARDS

## STANDARD ORGANIZATION

- 4XX- - Title of Standard
- 4XX-10 - Reserved (they may have had a plan use this section)
- 4XX-20 - Purpose (why was it important to include this requirement)
- 4XX-30 - Definitions (definitions of terms which are prominent in this Standard)
- 4XX-40 - Fundamental requirement (how to comply with the Standard)
- 4XX-50 - Techniques for applications (more detail how to comply under different circumstances)
- 4XX-60 - Illustrations (this gives examples of practices and explains why they do or do not comply with the Standard)



# CAS

	Use		
	Allocation	Measurement	Assignment
401 - Consistency in Estimating, Accumulating, and Reporting Costs	X		
402 - Consistency in Allocating Costs Incurred for the Same Purpose	X		
403 - Allocation of Home Office Expenses to Segments	X		
404 - Capitalization of Tangible Assets		X	
405 - Accounting for Unallowable Costs	X		
406 - Cost Accounting Period			X
407 - Use of Standard Costs for Direct Material and Direct Labor	X		
408 - Accounting for Compensated Personal Absence			X
409 - Depreciation of Tangible Capital Assets	X		X
410 - Allocation of BU General & Admin. Expenses to Final Cost Objectives	X		

CAS Clause



# CAS

	Use		
	Allocation	Measurement	Assignment
411 - Accounting for Acquisition Costs of Material	X	X	X
412 - Composition and Measurement of Pension Cost		X	X
413 - Adjustment and Allocation of Pension Cost	X		X
414 - Cost of Money as an Element of the Cost of Facilities Capital	X	X	
415 - Accounting for the Cost of Deferred Compensation		X	X
416 - Accounting for Insurance Costs.	X	X	X
417 - Money as an Element of the Cost of Capital Assets Under Construction		X	
418 - Allocation of Direct and Indirect Costs	X		
419 - [Reserved]			
420 - Accounting for Independent R&D Costs and Bid and Proposal Costs	X		

CAS Clause



# DIFFERENCE BETWEEN CAS & FAR

*Cost Accounting Standards* look at **how costs end up on contracts;**

*Whereas;*

*Federal Acquisition Requirements (FAR)* looks at both **how costs end up on contracts** & **whether the costs are allowable on contracts**



# FAR/CAS CROSS REFERENCE

	<u>FAR</u>	<u>CAS</u>
Consistency	31.201-1	→ 401
	31.202, 31.203(b)	→ 402**
Allocation	31.201-4, 31.203	→ 403 & 410
	31.201-4, 31.202, 31.203	→ 418
	31.205-18	→ 420
Pension	31.205-6(j)	→ 412*, 413*
Unallowable Costs	31.201-2, 31.201-6	→ 405*
Capital Assets	31.205-11(h) & -52(a)	→ 404*
	31.205-11 & -16	→ 409*

	<u>FAR</u>	<u>CAS</u>
Compensation	31.205-6(a) & (m)	→ 408
	31.205-6(k)	→ 415*
Accounting Period	31.203(g)	→ 406*
Standard Costs	31.201-1	→ 407
Material	31.205-26	→ 411*
Cost of Money	31.205-10	→ 414*, 417*
Insurance	31.205-19(c)	→ 416*

\* This standard is incorporated by reference.

\*\* This standard is substantially duplicated by FAR cost principles.





# COST ACCOUNTING PRACTICES

Disclosed or Established Accounting Method or Technique

Used to allocate cost to projects (i.e.,  
Cost Objectives)

Used to assign cost to an accounting  
period

Used to measure cost



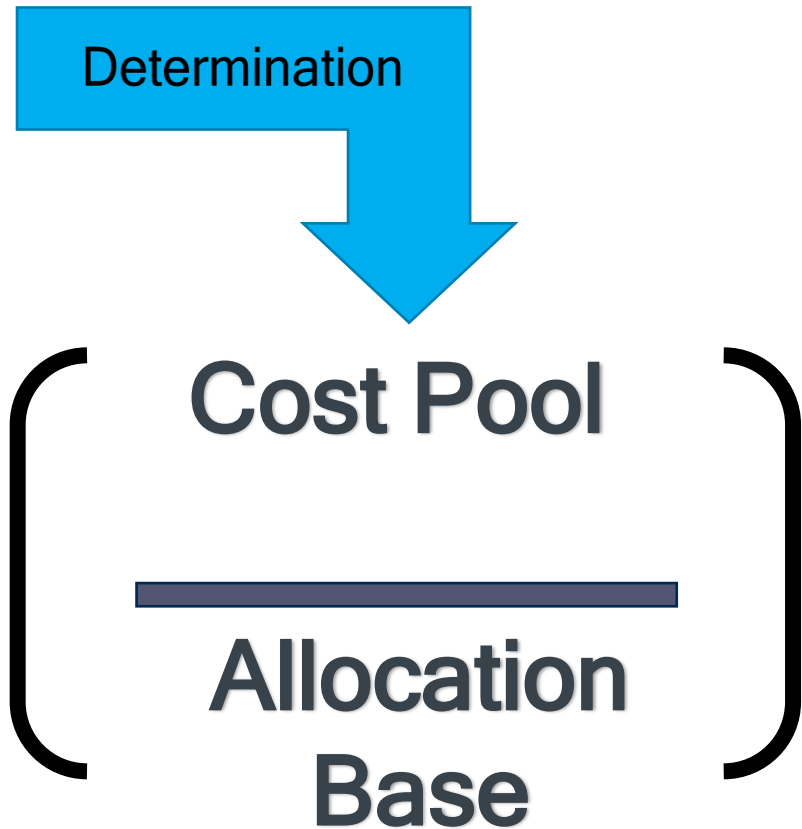
# ALLOCATION OF COST-TO-COST OBJECTIVES

## Direct Allocation

Any cost which is identified specifically with a particular **final cost objective** (e.g., Project or Contract/Order)

## Indirect Allocation

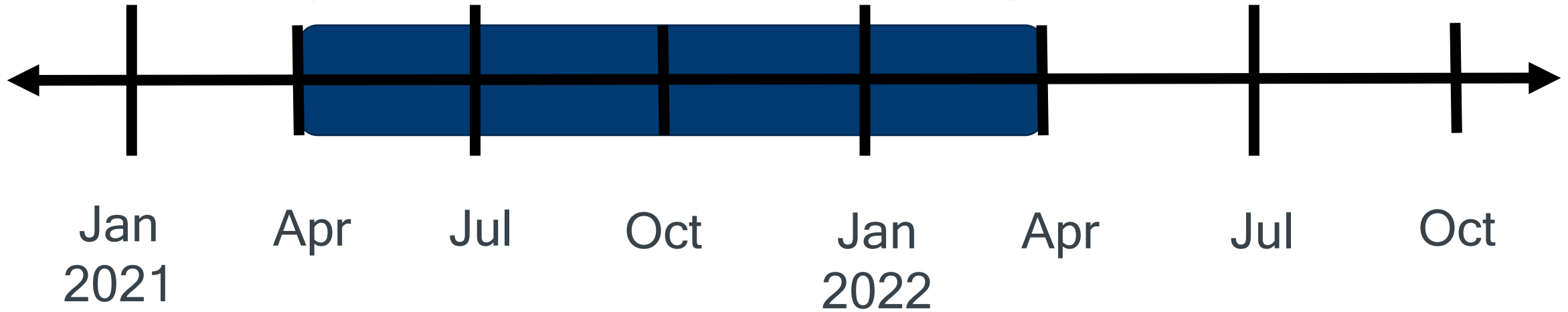
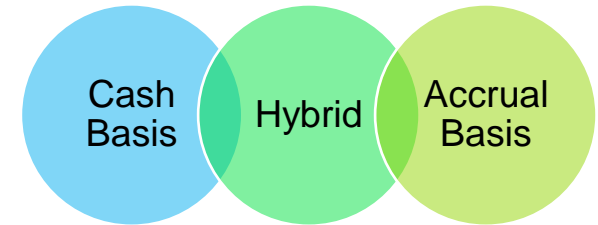
Any cost identified with two or more final cost objectives or with at least one intermediate cost objective.





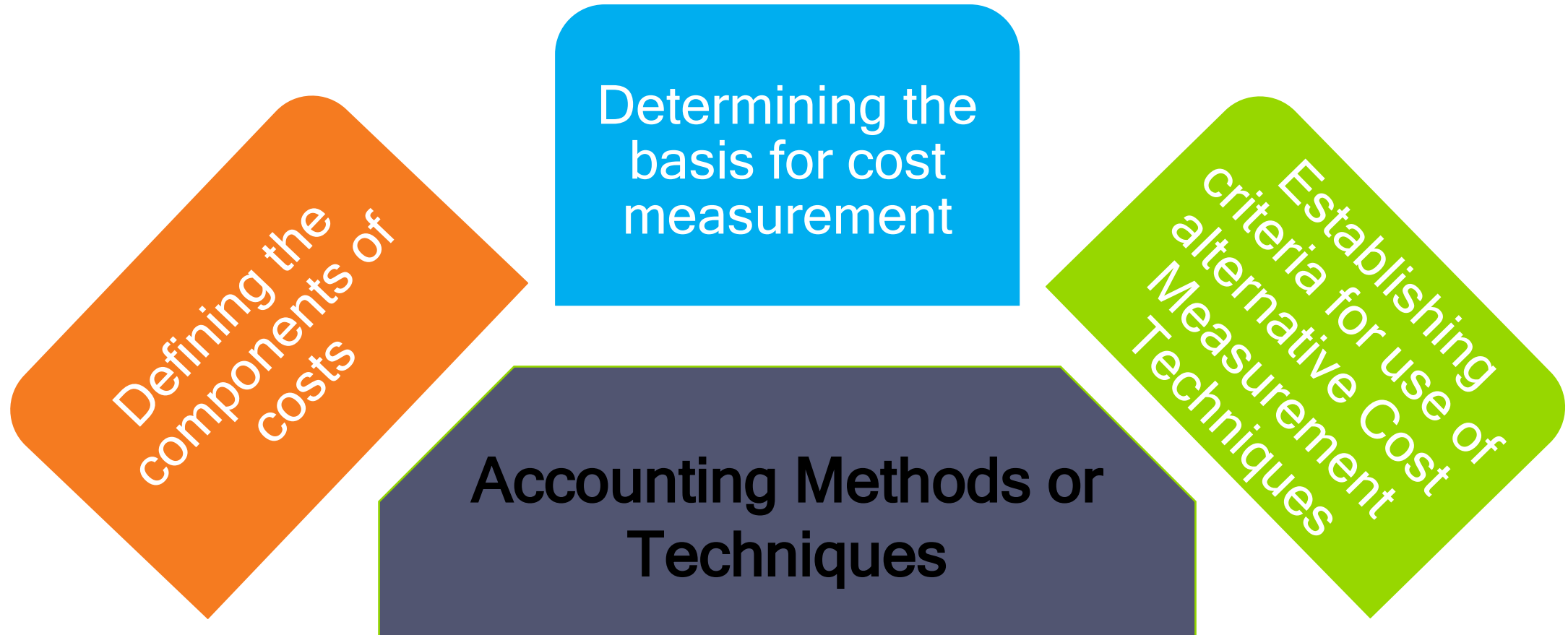
# ASSIGNMENT OF COST-TO-COST ACCOUNTING PERIODS

Fiscal  
Year





# MEASUREMENT OF COST





# OVERVIEW OF FORM CASB DS-1







# DISCLOSURE STATEMENT

## STRUCTURE

- General Instructions
- Cover Sheet
- Part I - General Information
- Part II - Direct Costs
- Part III - Direct Vs. Indirect Costs
- Part IV - Indirect Costs
- Part V - Depreciation and Capitalization Practices
- Part VI - Other Costs and Credits
- Part VII - Deferred Compensation and Insurance Costs
- Part VIII - Home Office Expenses

*All sections include a provision for 'Continuation Sheets' to help Contractors clarify items*



# DISCLOSURE STATEMENT

## COVER SHEET

- Company Name/Address
- Type of Reporting Unit
- Point of Contact
- Type of Statement (Original/Revision)
- Government POC's (Federal Agency, Federal Auditor)
- Certification (Complete and Accurate)



# DISCLOSURE STATEMENT

## PART I – GENERAL INFORMATION

Part I of the Statement provides general information concerning each reporting unit (e.g., segment, Corporate or other intermediate level home office, or a business unit). For example:

- Type of business (Corporation, Partnership, Not for Profit, etc.)
- Predominant Type of Sales (Manufacturing, R&D, Constructions, Services, etc.)
- Percentage of CAS Covered Government Sales
- Cost Accumulation System (Standard Costs vs Actual Costs)
- Differences between Contract Cost Accounting and Financial Accounting
- Treatment of Unallowable Cost
- Fiscal Year (For Financial and Cost accounting (if different))



# DISCLOSURE STATEMENT

## PART II – DIRECT COSTS

- Item 2.1.0 - 2.4.0 Direct Material
- Item 2.5.0 - 2.6.0 Direct Labor
- Item 2.7.0 Other Direct Cost/2.8.0 Credits to Contract Costs

*The intent is not to specifically define each element of cost. Instead, each contractor should disclose its practice based on its own definition.*



# DISCLOSURE STATEMENT

## PART II – DIRECT COSTS

### Direct Materials

#### 2.1.0 - 2.4.0 Direct Material

- **Defined:** Direct material is not limited to those items of material actually incorporated into the end product; they also include material, consumable supplies, and other costs disclosed as Direct Material in (2.1.0)
- **Disclosure Requirements:** include the method of charging material (direct to contract or through an inventory account (and valuation method for inventory) (2.2.0)
- **Timing of Charges:** to contracts (when received, when paid, when issued, etc.) (2.3.0)
- **Description of Standard Cost Method, If applicable.** (2.4.0)

### Direct Labor

#### 2.5.0 - 2.6.0 Direct Labor

- **Defined:** three broad categories of labor, Manufacturing, Engineering, and Other Direct. The Contractor will define the specific principal labor categories on a continuation sheet
- **Disclosure Requirements:** include calculation of rates (individual/average) and treatment of uncompensated overtime (2.5.0)
- **Description of Standard Cost Method: If applicable.** (2.6.0)

### Other Direct Cost

#### 2.7.0 Other Direct Cost

- **Defined:** Contractors will disclose any costs considered to be an ODC. They are costs not considered labor or material but are charged direct to the contract.\*

#### 2.8.0 Credits to Contract Costs

- Treatment of cost transfers and unused / excess material credited back to contracts

*\* If it is not subject to labor overhead or material handling, it may be an ODC*





# DISCLOSURE STATEMENT

## PART III – DIRECT VS. INDIRECT

Used to disclose how costs are charged to Federal Contracts or similar cost objectives

### Treatment Code

- |                              |  |
|------------------------------|--|
| A. Direct material           | E. Sometimes direct/Sometimes indirect |
| B. Direct labor              | F. Indirect only                       |
| C. Direct material and labor | Y. Other(s) 1/                         |
| D. Other direct costs        | Z. Not applicable                      |



# DISCLOSURE STATEMENT

## PART III – DIRECT VS. INDIRECT

### 3.2.1 Functions, Elements of Cost, or Transactions Related to *Direct Material*

- (a) Cash Discounts on Purchases
- (b) Freight in
- (c) Income from Sale of Scrap
- (d) Income from Sale of Salvage
- (e) Incoming Material Inspection (receiving)
- (f) Inventory adjustment
- (g) Purchasing
- (h) Trade Discounts, Refunds, Rebates, and Allowances on Purchases

### 3.2.2 Function, Elements of Cost, or Transactions Related to *Direct Labor*

- (a) Incentive Compensation
- (b) Holiday Differential (Premium)
- (c) Vacation Pay
- (d) Overtime Premium Pay
- (e) Shift Premium Pay
- (f) Pension Costs
- (g) Post Retirement Benefits Other Than Pensions
- (h) Health Insurance
- (i) Life Insurance
- (j) Other Deferred Compensation
- (k) Training
- (l) Sick Leave



# DISCLOSURE STATEMENT

## PART III – DIRECT VS. INDIRECT

### 3.2.3 Function, Elements of Cost, or Transactions - *Miscellaneous*

- (a) Design Engineering (in-house)
- (b) Drafting (in-house)
- (c) Computer Operations (in-house)
  
- (d) Contract Administration
- (e) Subcontract Administration Costs
  
- (f) Freight Out (finished product)
- (g) Line (or production)
- (h) Packaging and Preservation
- (i) Preproduction/Startup Costs
- (j) Departmental Supervision
- (k) Professional Services (consultant)
  
- (l) Purch. Labor - Direct (on premises)

### 3.2.3 Function, Elements of Cost, or Transactions - *Miscellaneous*

- (m) Purchased Labor - Direct (off premises)
- (n) Rearrangement Costs
- (o) Rework Costs
- (p) Royalties
- (q) Scrap Work
- (r) Special Test Equipment Inspection
  
- (s) Special Tooling
- (t) Warranty Costs
- (u) Rental Costs
- (v) Travel and Subsistence
- (w) Employee Severance Pay
- (x) Security Guards



# DISCLOSURE STATEMENT

## PART IV – INDIRECT COSTS

- (i) manufacturing, engineering, and comparable indirect costs,
- (ii) general and administrative (G&A) expenses, and
- (iii) service center and expense pool costs, as defined in Item 4.3.0.

*The term "overhead," as used in this part, refers only to the first category of indirect costs*



# DISCLOSURE STATEMENT

## PART IV – INDIRECT COSTS

### Overhead Pools

#### Item 4.1.0 Overhead Pools

- **Defined:** Pools of indirect costs, other than general and administrative (G&A) expenses, that are allocated to final cost objectives without any intermediate allocations
- **Options:** A segment or business unit may have only a single pool encompassing all of its overhead costs or alternatively it may have several pools such as manufacturing overhead, engineering overhead, material handling overhead, etc.

### General and Administrative

#### Item 4.2.0 General and Administrative

- **Defined:** Any management, financial, and other expense which is incurred by or allocated to a business unit, and which is for the general management and administration of the business unit as a whole.
- **Options:** G&A Pool(s) can consist of
  - Single Pool Containing G&A Expenses Only
  - Single Pool Containing Both G&A and Non-G&A Expenses
  - Special Allocations

### Service Centers & Expense Pool(s)

#### Item 4.3.0 Service Centers and Expense Pool Allocation Bases

- **Defined - Service Centers:** are departments or other functional units which perform specific technical and/or administrative services primarily for the benefit of other units within a reporting unit.
- **Defined - Expense Pools:** are pools of indirect costs that are allocated primarily to other units within a reporting unit.



# DISCLOSURE STATEMENT

## PART IV – INDIRECT COSTS “DOUBLE CLICK” TO SERVICE CENTERS

### Item 4.3.0 Service Centers and Expense Pool Allocation Bases

- **Category Code A:** Generally, costs incurred by such centers or pools are, or can be, charged or allocated (i) partially to specific final cost objectives as direct costs and partially to other indirect cost pools (such as a manufacturing overhead pool) for subsequent reallocation to several final cost objectives
- **Category Code B:** Costs allocated only to several other indirect cost pools (such as a manufacturing overhead pool, engineering overhead pool and G&A expense pool) for subsequent reallocation to several final cost objectives





# DISCLOSURE STATEMENT

## PART IV – INDIRECT COSTS “DOUBLE CLICK” TO ALLOCATION BASES

The following Allocation Base Codes are provided for use in connection with 4.1.0, 4.2.0 and 4.3.0.

- |           |   |           |   |
|-----------|---|-----------|---|
| <b>A.</b> | <b>Sales</b>  | <b>H.</b> | <b>Direct labor dollars</b>   |
| <b>B.</b> | <b>Cost of sales.</b>   | <b>I.</b> | <b>Direct labor hours</b>   |
| <b>C.</b> | <b>Total Cost input (direct material, direct labor, other direct costs and applicable overhead)</b> | <b>J.</b> | <b>Machine hours</b>  |
| <b>D.</b> | <b>Value-added cost input (total cost input less direct material and subcontract costs)</b>         | <b>K.</b> | <b>Usage</b>  |
| <b>E.</b> | <b>Total cost incurred (total cost input plus G&amp;A expenses)</b>                                 | <b>L.</b> | <b>Unit of production</b>   |
| <b>F.</b> | <b>Prime cost (direct material, direct labor and other direct cost)</b>                             | <b>M.</b> | <b>Direct material cost</b>   |
| <b>G.</b> | <b>Processing or conversion cost (direct labor and applicable overhead)</b>                         | <b>N.</b> | <b>Total payroll dollars (direct and indirect employees)</b>                |
|           |   | <b>O.</b> | <b>Headcount or number of employees (direct and indirect employees)</b>     |
|           |   | <b>P.</b> | <b>Square feet</b>  |
|           |   | <b>Y.</b> | <b>Other(s), or more than one basis (Describe on a continuation sheet.)</b> |
|           |   | <b>Z.</b> | <b>Pool not applicable</b>  |



# DISCLOSURE STATEMENT

## PART V – DEPRECIATION AND CAPITALIZATION PRACTICES

In Part V, Contractors Shall Disclose:

- 5.1.0 - Depreciation Method, Useful Life basis, Group vs. Individual Unit Identification, and Residual Value basis
- 5.2.0 - Identify difference between CAS practice and Financial/Income Tax practices
- 5.3.0 - Identification of usage charges for fully depreciated assets
- 5.4.0 - Treatment of Gains and Losses on Disposition of Depreciable Assets
- 5.5.0 - Capitalize vs. Expense specific cost such as freight-in, sales taxes, etc.
- 5.6.0 - Capitalization thresholds (dollars and useful life)
- 5.7.0 - Treatment of Group or Mass purchases



# DISCLOSURE STATEMENT

## PART VI - OTHER COSTS AND CREDITS

In Part VI, Contractors Shall Disclose:

- 6.1.0 - Paid Time Off
- 6.2.0 - Supplemental Unemployment Benefit Plans
- 6.3.0 - Severance Pay and Early Retirement
- 6.4.0 - Incidental Receipts
- 6.5.0 - Proceeds from Employee Welfare Activities



# DISCLOSURE STATEMENT

## PART VII - DEFERRED COMPENSATION AND INSURANCE COSTS

In Part VII, Contractors Shall Disclose:

- 7.1.0 - Pensions
- 7.2.0 - Post Retirement Benefits Other than Pensions
- 7.3.0 - Employee Group Insurance
- 7.4.0 - Deferred Compensation as defined in CAS 415
- 7.5.0 - ESOPs
- 7.6.0 - Worker's Compensation, Liability, and Property Insurance



# DISCLOSURE STATEMENT

## PART VIII – HOME OFFICE EXPENSES

In Part VIII, Contractors Shall Disclose, *if Applicable*:

- 8.1.0 - Organizational Structure
- 8.2.0 - Other Applicable Disclosure Statement Parts
- 8.3.0 - Expenses of Pools of Expenses and Methods of Allocation
- 8.4.0 - Transfer of Expenses (from reporting units to home office)



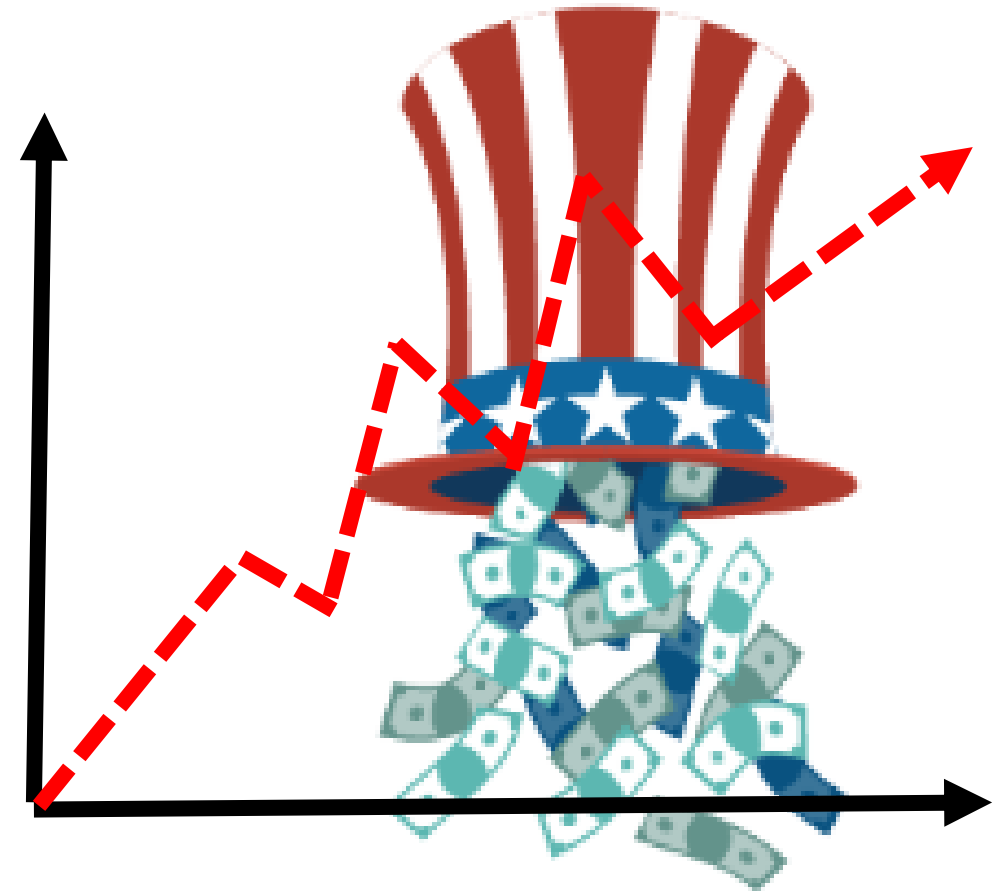
# TYPES OF ACCOUNTING CHANGES





# WHY DOES THE GOVERNMENT CARE?

Any change that leads to an increase in Government costs impacts how the Contracting Officer would have negotiated the contract, had they known the change







# REASONS BEHIND ACCOUNTING CHANGES

- It is advantageous for the business to do so
- To be compliant with standards
- A cost becomes material/significant due to a change in the business environment



# WHAT HAPPENS NEXT?

- Contractors are NOT stuck with their Disclosure Statement forever - changes can be made
- Monitoring for accounting practice changes
- Remember - Contracts are CAS covered, not companies. If you complete a CAS covered contract and do not receive another one, you do not need to maintain your disclosure statement (but it's not a bad idea)



# WHAT IS NOT A CHANGE IN COST ACCOUNTING PRACTICE

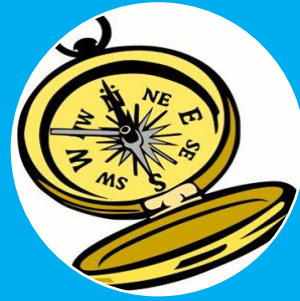
- Adoption of a new cost or a new function
- Revising a practice that previously was considered immaterial
- Partial or total elimination of a cost, or the cost of a function
- Transfer of contract work between segments



# THREE TYPES OF CHANGES



Required  
Change



Unilateral  
Change

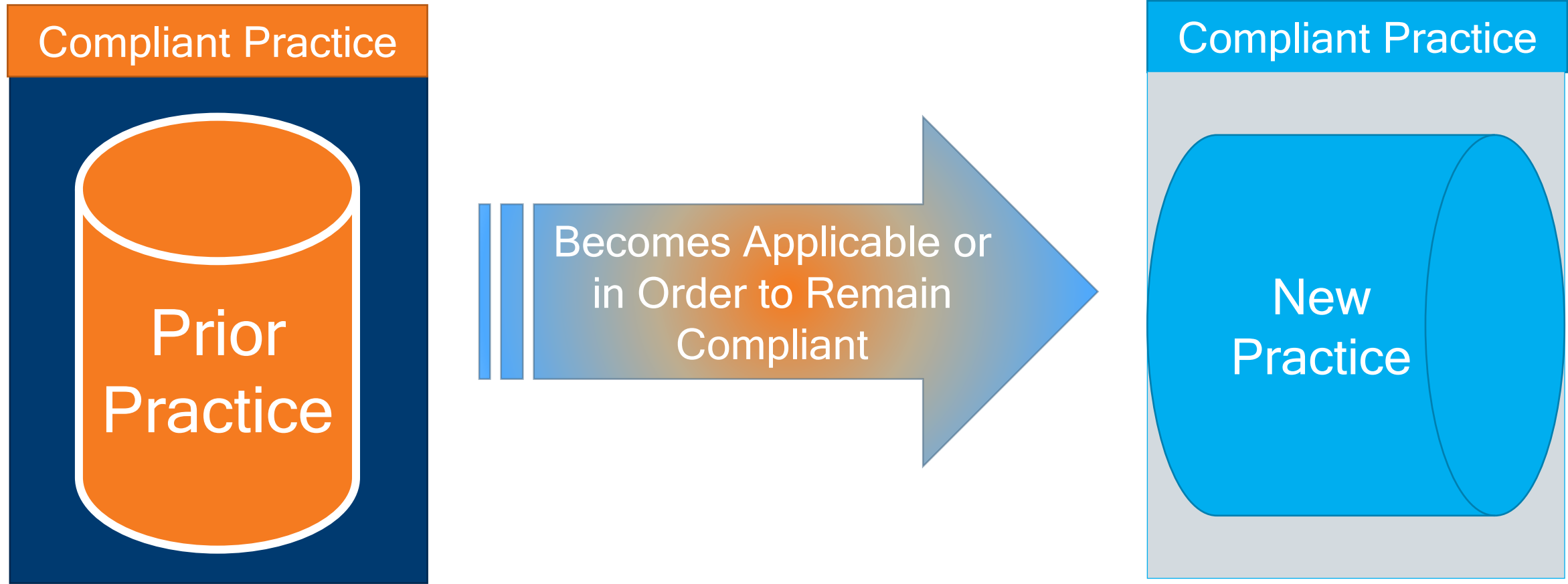


Desirable  
Change



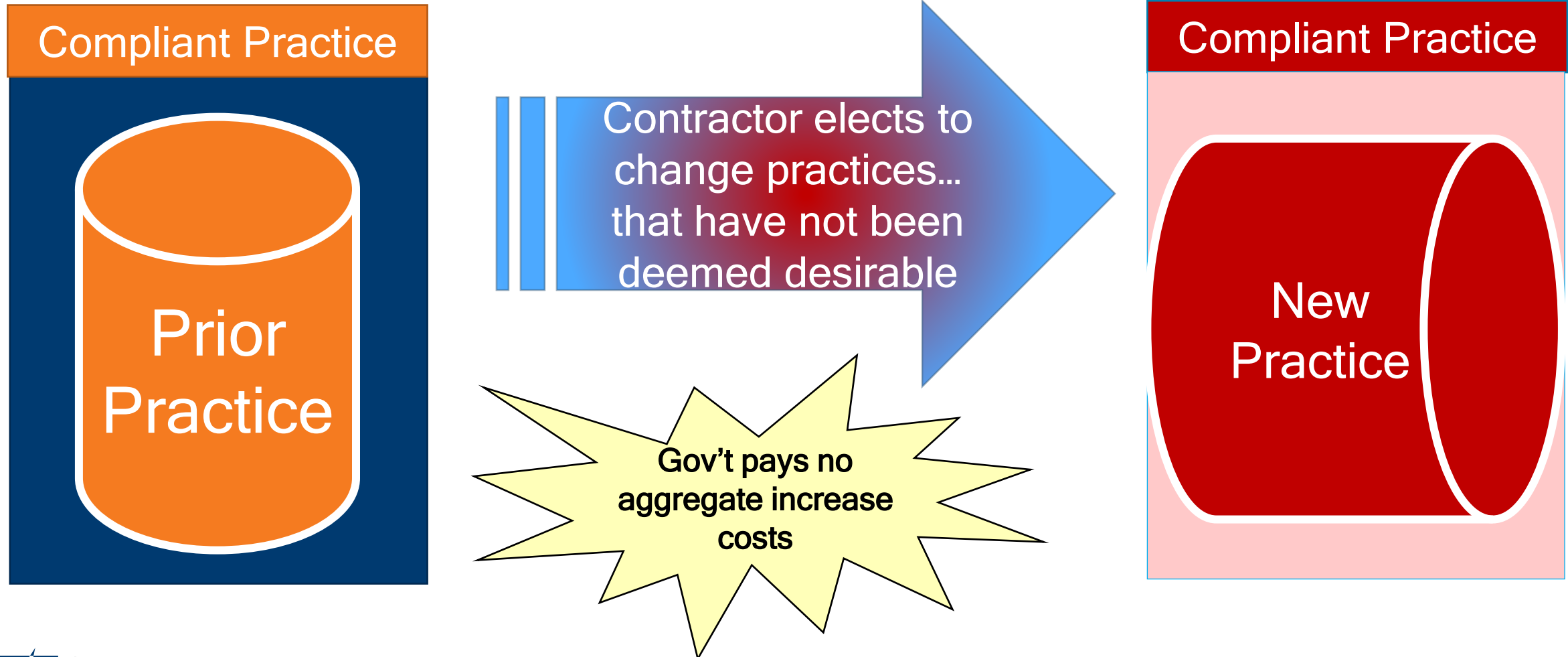


# REQUIRED CHANGE BY THE CIRCUMSTANCES



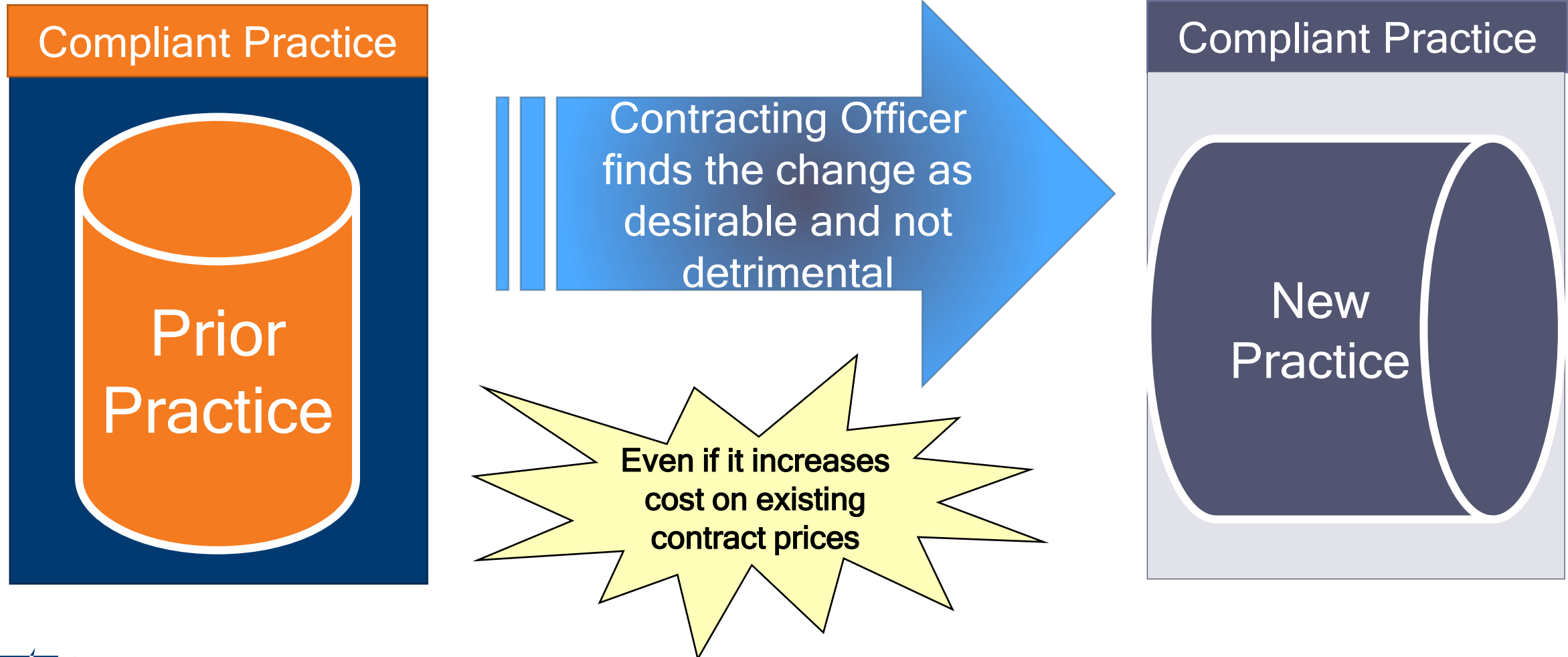


# UNILATERAL CHANGE BY THE CONTRACTOR





# DESIRABLE CHANGE BY THE CONTRACTING OFFICER







# EXTERNAL RESTRUCTURING ACTIVITIES

## Unilateral and Desirable Changes

FAR 30.603-2 (e) Contractor accounting changes due to external restructuring activities:

The requirements for contract price and cost adjustments do not apply to compliant cost accounting practice changes that are **directly associated with external restructuring activities** that are subject to and meet the requirements of 10 U.S.C. 2325.



**WHAT ARE THE COMMON PITFALLS  
GOVERNMENT CONTRACTORS FALL INTO?**



# COMMON PITFALLS

- Contractors are NOT using the required Disclosure Statement form
- *Incomplete or vague description* of cost accounting practices
- *Internal inconsistency*
- The disclosed practice **does not reflect** the actual practice
- The disclosed practice is *not in compliance* with the CAS



# WHERE CAN I FIND RESOURCES ON ALLOWABILITY?

<https://www.cohnreznick.com/insights/govcon360>

[DCAA Guidebook - Specified Cost Elements - Chapter - 8](#)

[Chapter 99 | Acquisition.GOV](#)



# SHARE YOUR GOVCON INSIGHTS

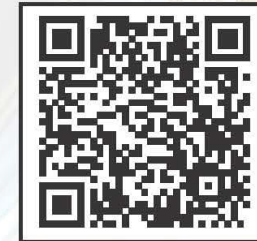
You are invited to participate in the  
**2023 GAUGE Survey.**

Your insights will be used to create our annual GAUGE Report, a compilation of benchmarking data and insights for government contractors.

Complete the survey and receive the following benefits as a thank you:

- Early access to preliminary data to use before many of your peers
- A final report later this year
- A \$20 Amazon gift card (for the first 250 respondents)

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Kristen Soles  
CPA, Former Government Contracting Industry Leader

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# QUESTIONS? CONTACT US



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