



**PURCHASE ORDER ATTACHMENT CR-005**

**ADDITIONAL CERTIFICATIONS AND REPRESENTATIONS**  
**ORDERS EXCEEDING \$500,000**

RFQ Number \_\_\_\_\_

**I.) COST ACCOUNTING STANDARDS NOTICES AND CERTIFICATION**  
**CERTIFICATE OF FULL CONTRACT EXEMPTION FROM CAS COVERAGE**

Offeror's proposal is \$500,000 or more, but Offeror claims a full exemption from all Cost Accounting Standards (CAS) rules and regulations. Offeror certifies that the following exemption applies: [If an exemption is claimed, the Offeror must provide justification for the claimed exemption, if required by Raytheon.]

- Sealed bid contracts.
- Contracts and subcontracts with small businesses.
- Contracts and subcontracts with foreign governments or their agents or instrumentalities.
- Contracts and subcontracts in which the price is set by law or regulation.
- Firm fixed-priced and fixed-price with economic price adjustment (provided that price adjustment is not based on actual costs incurred) contracts and subcontracts for the acquisition of commercial items.
- Contracts or subcontracts of 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.
- Subcontracts under the NATO PHM Ship program to be performed outside the United States by a foreign concern.
- Contracts and subcontracts to be executed and performed entirely outside the United States, its territories, and possessions.
- Firm-fixed-price contracts or subcontracts awarded on the basis of adequate price competition without submission of cost or pricing data.

*[Note: If any of the above full exemptions are applicable, Offeror only needs to sign the end of this form and does not need to complete any of the other parts.]*

**CERTIFICATE OF PARTIAL CONTRACT EXEMPTION FROM CAS COVERAGE**  
**(MODIFIED COVERAGE APPLIES) OR ALTERNATIVE CAS COVERAGE**

Offeror's proposal is \$500,000 or more, but Offeror claims a partial exemption from Cost Accounting Standards (CAS) rules and regulations. Offeror certifies that the following exemption applies: [If an exemption is claimed, the Offeror must provide justification for the claimed exemption, if required by Raytheon.]

- Contracts and subcontracts awarded to a foreign concern. (Foreign businesses, other than U.K. concerns, are exempt from FAR 52.230-2 but subject to FAR 52.230-3.)

- Contracts and subcontracts awarded to a United Kingdom contractor for performance substantially in the United Kingdom, provided that the contractor has filed with the United Kingdom Ministry of Defence, for retention by the Ministry, a completed Disclosure Statement (Form No. CASB-DS-1) which shall adequately describe its cost accounting practices. Whenever that contractor is already required to follow U.K. Government Accounting Conventions, the disclosed practices shall be in accord with the requirements of those conventions. (See 9903.201-4(d).) (United Kingdom businesses are exempt from FAR 52.230-2 but subject to FAR 52.230-4.)
- Offeror is an educational institution that will not use a Federally Funded Research and Development Center (FFRDC) operated by it to perform the work for this contract. (CAS coverage is per FAR 52.230-5 rather than FAR 52.230-2.)

*[Note: Even if one of the above circumstances is applicable, Offeror still needs to complete the rest of this form.]*

**FULL CAS APPLICABILITY – THIS NOTICE IS IN THREE PARTS, IDENTIFIED BY ROMAN NUMERALS I THROUGH III.**

Offerors shall examine each part and provide the requested information in order to determine Cost Accounting Standards (CAS) requirements applicable to any resultant subcontract.

If the offeror is an educational institution, Part II does not apply unless the contemplated subcontract will be subject to full or modified CAS coverage pursuant to 48 CFR [9903.201-2\(c\)\(5\)](#) or [9903.201-2\(c\)\(6\)](#), respectively.

**I. DISCLOSURE STATEMENT - COST ACCOUNTING PRACTICES AND CERTIFICATION**

(a) Any subcontract in excess of \$500,000 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 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, 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) original and one copy to the cognizant Administrative Contracting Officer (ACO) or cognizant Federal agency official authorized to act in that capacity, 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 and/or from the loose-leaf version of the Federal Acquisition Regulation.)

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 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 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. The offeror further certifies that if such status changes before an award resulting from this proposal, the offeror will advise Raytheon immediately.

**(4) Certificate of Interim Exemption**

The offeror hereby certifies that (i) the offeror first exceeded the monetary exemption for disclosure, as defined in (3) above, 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, 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 90 days after the end of that period, the offeror will immediately submit a revised certificate to the Contracting Officer, in the form specified under subparagraph (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 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.**

## **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 subcontract is subject to the Disclosure and Consistency of Cost Accounting Practices clause in lieu of the Cost Accounting Standards clause.

The offeror hereby claims an exemption from the Cost Accounting Standards clause under the provisions of 48 CFR 9903.201-2(b) and certifies that the offeror is eligible for use of the Disclosure and Consistency of Cost Accounting Practices clause because during the cost accounting period immediately preceding the period in which this proposal was submitted, the offeror received less than \$50 million in awards of CAS-covered prime contracts and subcontracts. The offeror further certifies that if such status changes before an award resulting from this proposal, the offeror will advise Raytheon 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 subcontract of \$50 million or more or if, during its current cost accounting period, the offeror has been awarded a single CAS-covered prime contract or subcontract of \$50 million or more.**

**III. ADDITIONAL COST ACCOUNTING STANDARDS APPLICABLE TO EXISTING CONTRACTS**

The offeror shall indicate below whether award of the contemplated subcontract 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**

\_\_\_\_\_  
**Signature of Authorized Representative**

\_\_\_\_\_  
**Firm/Company Name**

\_\_\_\_\_  
**Title of Authorized Representative**

\_\_\_\_\_  
**Address**

\_\_\_\_\_  
**Date**

## **INSTRUCTIONS FOR COMPLETING COST ACCOUNTING STANDARDS NOTICES AND CERTIFICATION FORM**

1. SECTION I OF THE FORM PERTAINS TO THE DISCLOSURE STATEMENT REQUIREMENT ONLY. SECTION II PERTAINS TO ELIGIBILITY FOR MODIFIED CAS COVERAGE. THE FORM MUST BE SIGNED AND DATED REGARDLESS OF WHETHER YOU CLAIM AN EXEMPTION FROM CAS OR NOT.
  
2. If you check either I(c)(1) CERTIFICATE OF CONCURRENT SUBMISSION OF DISCLOSURE STATEMENT or I(c)(2) CERTIFICATE OF PREVIOUSLY SUBMITTED DISCLOSURE STATEMENT, full coverage is applicable and the appropriate FAR clause will be incorporated in the purchase order. You must also fill in the applicable information regarding date of Disclosure Statement and Name and Address of Cognizant ACO.
  
3. If you check either I(c)(3) CERTIFICATE OF MONETARY EXEMPTION or I(c) (4) CERTIFICATE OF INTERIM EXEMPTION and don't check Section II, full coverage is applicable and the appropriate FAR clause will be incorporated in the purchase order.
  
4. If you check Section II, COST ACCOUNTING STANDARDS - ELIGIBILITY FOR MODIFIED CONTRACT COVERAGE, modified coverage is applicable and the appropriate FAR clause will be incorporated in the purchase order.
  
5. If you are a foreign supplier, modified coverage is applicable and the appropriate FAR clause will be incorporated in the purchase order.

## II.) REPORTING POLITICAL CONTRIBUTIONS AND FEES

### **REPORTING POLITICAL CONTRIBUTIONS AND FEES/COMMISSIONS INVOLVING FOREIGN SALES OF DEFENSE ARTICLES/SERVICES**

**(APPLICABLE TO ORDERS OF \$500,000 OR MORE ISSUED UNDER FOREIGN DIRECT OR FOREIGN MILITARY SALES CUSTOMER CONTRACTS)**

United States Law (Section 39, Arms Export Control Act, 22 USC 2779) as implemented by the Department of State in the International Traffic Regulations (ITAR) requires Raytheon Company to report to the U.S. Government any and all political contributions and fees or commissions paid, or offered or agreed to be paid in respect of the contract set forth on the Buyer's order. (The ITAR requirements as well as definitions of political contributions, fees and commissions are found in 22 CFR 130.)

Raytheon is required to obtain information on and disclose all political contributions and fees or commissions paid, or offered or agreed to be paid by your firm as a supplier in respect of this sale. Your firm is required to provide the information set forth on the following pages as soon as possible but not later than twenty (20) days from the date of issuance of the Buyer's order.

Raytheon is also required to submit a supplementary report when subsequent developments cause the information initially reported to be no longer accurate or complete. This supplementary report must be filed with the Department of State within thirty (30) days of the occurrence of the event which necessitates filing, therefore, you must provide to Raytheon no later than twenty (20) days after such event occurs such additional information as is necessary to supplement our initial filing.

Note that not later than twenty (20) days after the issuance of this order you may either:

- (1) Complete the following International Traffic in Arms Regulation Certificate
- (2) Forward the required detailed information directly to the Office of Defense Trade Controls, and return this letter to the Raytheon Company address shown on following ITAR Certificate with the aggregate amount of all political contributions and fees/commissions with respect to the sale and a statement certifying that the information required on the following pages was reported directly to the Office of Defense Trade Controls.

**International Traffic in Arms Regulations Certificate**  
**(Reporting of Political Contributions, Fees, or Commissions)**

The following certification is required by the U.S. Government Department of State International Traffic in Arms Regulations (ITAR) which require reporting of fees and political contributions in connection with sales of munitions list items to foreign countries.

Subject: **Contract Number** \_\_\_\_\_

Reference: **P.O. Number** \_\_\_\_\_

\_\_\_\_\_ hereby provides the information on the subject  
(Supplier Name) sale which Raytheon Company requested.

A. If political contributions, fees or commissions have been paid, or offered or agreed to be paid, please complete the following:

1. The amount of each political contribution paid, or offered or agreed to be paid or the amount of each consultant fee or commission paid, or offered or agreed to be paid. (With respect to each payment reported, state whether such payment was in cash or in kind. If in kind, it must include a description and valuation thereof).

\_\_\_\_\_

2. The date or dates on which each reported amount was paid, or offered or agreed to be paid.

\_\_\_\_\_

3. The person who paid, or offered or agreed to pay such amount.

\_\_\_\_\_

4. The recipient of each such amount, or intended recipient if not yet paid.

\_\_\_\_\_

a. Name \_\_\_\_\_

b. Nationality \_\_\_\_\_

c. Address and principal place of business

\_\_\_\_\_

d. Recipient's Employer and title \_\_\_\_\_

e. Recipient's relationship, if any, to supplier, and to any foreign purchaser or end user

\_\_\_\_\_

5. The aggregate amounts of political contributions, fees or commissions, respectively, which shall have been reported.

\_\_\_\_\_

(The ITAR requires that the above be fully completed and where the correct response is "none" or "not applicable" it must be so stated).

B. If no political contributions, fees or commissions have been paid, or offered, or agreed to be paid, please check the following:

**NO POLITICAL CONTRIBUTIONS, FEES OR COMMISSIONS HAVE BEEN PAID, OR OFFERED, OR AGREED TO BE PAID BY SUPPLIER OR ON ITS BEHALF, OR AT ITS DIRECTION, IN RESPECT OF THE SUBJECT SALE.**

C. The undersigned hereby certifies to the truthfulness and accuracy of the foregoing information and warrants that such information will be updated if any material changes occur.

D. This form is signed by an authorized principal of Supplier. It is a criminal offense to make a willful or false representation (U.S. Code Title 18, Section 1001, U.S. Code Title 22, Section 130).

\_\_\_\_\_  
**(Signature)**

Typed Name: \_\_\_\_\_

Title: \_\_\_\_\_

Date: \_\_\_\_\_

Company Name: \_\_\_\_\_

Address: \_\_\_\_\_