

30.101 Cost Accounting Standards.

(a) [41 U.S.C. chapter 15](#), Cost Accounting Standards, requires certain contractors and subcontractors to comply with Cost Accounting Standards (CAS) and to disclose *in writing* and follow consistently their cost accounting practices.

(b) Contracts that refer to this [part 30](#) for the purpose of applying the policies, procedures, standards and regulations promulgated by the CASB pursuant to [41 U.S.C. chapter 15](#), *shall* be deemed to refer to the CAS, and any other regulations promulgated by the CASB (see 48 CFR Chapter 99), all of which are hereby incorporated in this [part 30](#).

Parent topic: [Subpart 30.1 - General](#)