



Office of the Chief
Acquisition Officer

Date: January 26, 2026

From: Darnese M. Wilkerson, Chief Acquisition Officer

To: Office of the Chief Acquisition Officer (OCAO)

Subject: CLASS DEVIATION (CD) in Support of Executive Order (EO) 14275, “Restoring Common Sense to Federal Procurement” - Deviation to FAR Part 30, Cost Accounting Standards Administration

1. Purpose

This Class Deviation (CD) implements the FAR Council’s model deviation text for FAR Part 30, Cost Accounting Standards Administration. This action aligns with Executive Order (EO) 14275, "Restoring Common Sense to Federal Procurement," and the Revolutionary FAR Overhaul (RFO) initiative.

The revised FAR Part 30 includes a complete structural reorganization to align with the acquisition lifecycle, enhanced clarity, and a strategic consolidation of policies coupled with the elimination of obsolete requirements.

2. Background

EO 14275, signed on April 15, 2025, established a policy that the FAR should contain only provisions required by statute or those essential for sound procurement. To implement this EO, the Office of Federal Procurement Policy (OFPP) is leading the Revolutionary FAR Overhaul (RFO) initiative, supported by the Federal Acquisition Regulatory Council. The initiative aims to eliminate unnecessary regulations and policies across all levels of the federal government.

Further guidance was provided by OMB Memorandum M-25-26, "Overhauling the Federal Acquisition Regulation," issued on May 2, 2025.

FAR Streamlining

As part of the RFO, the FAR will be streamlined to include only statutory requirements. Non-statutory content moved to new buying guides, collectively known as the Strategic Acquisition Guidance (SAG). The Council will first issue model deviation guidance by FAR part, followed by formal rulemaking through the notice and comment process. Agencies have 30 days to issue class deviations based on the model text once released.

A. Streamlining Agency Acquisition Supplements: Agencies must streamline their FAR supplements by removing regulations not based on statute or executive orders and by aligning with the FAR Council’s deviation guidance. Supporting policies must also be updated to reflect

these changes. This is an excellent opportunity for NARA to formally publish a streamlined NARA FAR Supplement, ensuring consistency with the new FAR.

B. FAR Buying Guides and Supplemental Companion Guides (CG): As the FAR and agency supplements are streamlined, helpful non-regulatory content will be moved to these new FAR Buying Guides. These guides will offer practical instructions and best practices for implementing effective contracting methods, including those related to competition. The RFO Part 30 model deviation text is a plain language version that will be adhered to by all NARA contracting personnel.

3. Summary of Changes. FAR Part 30, Cost Accounting Standards Administration, has undergone a comprehensive revision that includes a complete structural reorganization to align with the acquisition lifecycle, enhanced clarity, and a strategic consolidation of policies coupled with the elimination of obsolete requirements.

Statutory requirements retained in the RFO FAR Part 30 model deviation include, but may not be limited to, the following:

- 10 U.S.C. § 3702, Required Cost or Pricing Data and Certification
- 10 U.S.C. § 3761, Restructuring Costs
- 26 U.S.C. § 6621, Determination of Rate of Interest
- 41 U.S.C. §§ 1501 et seq, Cost Accounting Standards
- Pub. L. 100-679 Sec 5, Cost Accounting Standards Board
- Pub. L. 106-65 Sec 802, Streamlined Applicability of Cost Accounting Standards

Change	Description
Retained	<ul style="list-style-type: none"> ● The revised part structure consolidates all relevant guidance into process-oriented subparts: <ul style="list-style-type: none"> ○ Subpart 30.1 – General ○ Subpart 30.2 – Presolicitation ○ Subpart 30.3 - Evaluation and Award ○ Subpart 30.4 - Postaward ● “Definitions” at 30.001, are retained, streamlined, and updated for clarity. ● Subpart “30.1 - General” is retained and updated to consolidate helpful reference information: <ul style="list-style-type: none"> ○ The references in the previously reserved Subparts 30.3 (CAS Rules and Regulations), 30.4 (Cost Accounting Standards), and 30.5 (Cost Accounting Standards for Educational Institutions) have been moved into the new section 30.101 as paragraphs (e), (f), and (g). ○ References for cognizant Federal agency official (CFAO) and auditor responsibilities and disclosure requirements are added as paragraphs (c) and (d). This information was previously buried deeper within the regulation in Subpart 30.2. ○ Note - The FAR Companion Guide provides best practice considerations for coordination with the cognizant Federal agency official (CFAO). ● Subpart “30.2 - Presolicitation” now logically groups all CAS-related determinations and requirements that a contracting officer must address before a solicitation is issued. It retains, but reorganizes, content such as waiver information and exemptions. <ul style="list-style-type: none"> ○ Note - The FAR Companion Guide provides best practice considerations for exemptions and waivers. ● Subpart “30.3 - Evaluation and Award” now logically groups all CAS-related activities that occur after proposals are received but before a contract is awarded. It retains and reorganizes content such as contractor disclosure statements and processing changes identified pre-award (e.g., unilateral, or desirable changes to a contractor's cost accounting practices identified during the evaluation phase). ● Subpart “30.4 - Postaward” is now the comprehensive location for all postaward CAS administration activities. It retains and reorganizes content such as CAS administration responsibilities, processing changes, materiality, remedies, resolving cost impacts, and subcontract administration. ● The following provisions and clauses are retained with edits (mostly to reflect new cross-references within the part). <ul style="list-style-type: none"> ○ 52.230-1 Cost Accounting Standards Notices and Certifications <ul style="list-style-type: none"> ▪ Alternate I is deleted. This alternate applied only to contracts with educational institutions contemplated prior to July 1, 1997. As this date is long past, the alternate is obsolete and its removal updates the regulation ○ 52.230-2 Cost Accounting Standards ○ 52.230-3 Disclosure and Consistency of Cost Accounting Practices

	<ul style="list-style-type: none"> ○ 52.230-4 Disclosure and Consistency of Cost Accounting Practices-Foreign Concerns ○ 52.230-5 Cost Accounting Standards-Educational Institution ○ 52.230-6 Administration of Cost Accounting Standards ● The following provision was retained with no changes to the text: <ul style="list-style-type: none"> ○ 52.230-7 Proposal Disclosure-Cost Accounting Practice Changes
Removed	<ul style="list-style-type: none"> ● There are no longer six subparts. Content from subparts 30.5 and 30.6 is moved and reorganized within the new part structure. ● The contact information for "Cost Accounting Standards Board Publication," formerly at section 30.102, is removed and the part now includes a direct hyperlink to the electronic Code of Federal Regulations (eCFR) providing immediate access to the source regulations. ● The prescription at 30.201-3(b), which applied to awards contemplated to an educational institution prior to 1997 is obsolete and removed. ● Instructions for contracting officers to support the determination of a contract's exemption from cost accounting standards was moved from 30.202-7 (Adequacy determinations) to the FAR Companion Guide.

This table is not an exhaustive list.

4. Instructions

- The NARA acquisition workforce shall follow the RFO Part 30 deviated text instead of FAR Part 30 as codified at 48 CFR Chapter 1. The FAR Council's RFO text is available at [FAR Overhaul - FAR Part 30 - Acquisition.gov](https://www.far.gov/overhaul/far-part-30-acquisition) and is incorporated by reference into this deviation.
- For new solicitations or contracts, when using any provisions or clauses that have been revised, utilize the RFO model deviation language at RFO FAR part 52.
- For open solicitations or awarded contracts, the contracting officer has discretion regarding the need to enforce or amend the provisions or clauses. Note that without some of the removed provisions or clauses, the contracting officer may be required to separately address certain aspects in the contract.
- Contracting activities must review templates and related standard operating procedures to align with this class deviation and remove unnecessary processes and steps.

5. Applicability

The requirements in this Class Deviation (CD) apply to all solicitations and contract actions issued or awarded on or after **February 1, 2026**.

6. Authority

This class deviation is issued under the authority of Executive Order 14275 and OMB Memorandum M-25-26, 48 CFR Subpart 1.4.

7. Effective Date

This CD is effective as of the date signed and shall remain in effect until the provisions of the RFO are formally implemented in the FAR through a final rulemaking.

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cc: NGC