

**CLASS DEVIATION
FINDINGS AND DETERMINATION
FEDERAL ACQUISITION REGULATION (FAR) PART 30 - COST ACCOUNTING
STANDARDS ADMINISTRATION**

Findings

1. The objective of this class deviation is to implement the Federal Acquisition Regulatory Council's model deviation text to the Federal Acquisition Regulation (FAR) Part 30 - *Cost Accounting Standards Administration*, and applicable sections of FAR Part 52 - *Solicitation Provisions and Contract Clauses*.
2. On April 15, 2025, President Donald J. Trump issued Executive Order (E.O.) 14275, *Restoring Common Sense to Federal Procurement*. Section 2 of the E.O. established the policy that the FAR "should only contain provisions required by statute or essential to sound procurement, and any FAR provisions that do not advance these objectives should be removed."
3. On May 2, 2025, the Office of Management and Budget (OMB) issued memorandum M-25-26, *Overhauling the Federal Acquisition Regulation*, initiating a major overhaul of the FAR (Revolutionary FAR Overhaul, or "RFO"). The memorandum tasked the Office of Federal Procurement Policy (OFPP) with leading the RFO, in coordination with the other members of the Federal Acquisition Regulatory Council – i.e., the General Services Administration (GSA), the Department of Defense (DOD), and the National Aeronautics and Space Administration (NASA) and federal buying agencies. The goal is refocusing the FAR on its statutory roots. To that end, the FAR is being updated to:
 - Remove language that is not required by statute
 - Remove duplicative or outdated language
 - Clarify or provide more plain language
 - Revise language for the new FAR framework
 - Retain language necessary for governmentwide acquisition standards

The OMB memorandum M-25-26 established a two phased approach to implementing enterprise deregulation as follows: Phase one, FAR Council deviation guidance, and phase two, formal rulemaking. Phase one involves the FAR Council issuing guidance on a rolling basis with clear, plain language model deviation text organized by FAR part. The goal is streamlining the regulation by aligning it more closely to its statutory base. According to the memorandum, agencies should adopt this model deviation text within 30 days by issuing either individual or class deviations.

4. On May 2, 2025, the FAR Council issued further implementing guidance in a memorandum titled *Deviation Guidance to Support the Overhaul of the Federal Acquisition Regulation*. Pursuant to the FAR Council's memorandum, "agencies that adopt the Council's RFO class deviation text without change, or require different text

only to address statutory direction unique to the agency, do not need to coordinate with the Council.”

5. On August 28, 2025, the FAR Council issued model deviation text for FAR Part 30 and corresponding provisions and clauses at FAR Part 52. Pursuant to the RFO, FAR Part 30 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 are not 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*

In addition, the following table provides a non-exhaustive list of non-statutory requirements that have been revised and retained, or removed from Part 30:

Change	Description
Retained	• The revised Part structure consolidates all relevant guidance into process-oriented subparts: ○ Subpart 30.1 - General ○ Subpart 30.2 - Presolicitation ○ Subpart 30.3 - Evaluation and Award ○ Subpart 30.4 - Postaward • <i>Definitions</i> at 30.001, are retained, streamlined, and updated for clarity. • Subpart 30.1 - <i>General</i> is retained and updated to consolidate helpful reference information as follows: ○ The references in the previously reserved Subparts 30.3 (<i>CAS Rules and Regulations</i>), 30.4 (<i>Cost Accounting Standards</i>), and 30.5 (<i>Cost Accounting Standards for Educational Institutions</i>) 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 in Subpart 30.2. Note - The FAR Companion Guide provides best practice considerations for coordination with the CFAO.

	• Subpart 30.2 - <i>Presolicitation</i> 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. Note - The FAR Companion Guide provides best practice considerations for exemptions and waivers. • Subpart 30.3 - <i>Evaluation and Award</i> now logically groups all CAS-related activities that occur after proposals are received but before contract award. 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 - <i>Postaward</i> is now the comprehensive location for all post-award CAS administration activities. It retains and reorganizes content such as CAS administration responsibilities, processing changes, materiality, remedies, resolving cost impacts, and subcontract administration.
Removed	• The previous six subparts have been consolidated. 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 is removed. • Instructions for contracting officers to support the determination of a contract's exemption from cost accounting standards was moved from 30.202-7 (<i>Adequacy determinations</i>) to the FAR Companion Guide.

In addition, RFO Part 52 model deviation text retains the following provisions and clauses with some edits (mostly to reflect new cross-references within the Part): 52.230-1 *Cost Accounting Standards Notices and Certifications*, 52.230-2 *Cost Accounting Standards*, 52.230-3 *Disclosure and Consistency of Cost Accounting Practices*, 52.230-4 *Disclosure and Consistency of Cost Accounting Practices-Foreign Concerns*, 52.230-5 *Cost Accounting Standards-Educational Institution*, and 52.230-6 *Administration of Cost Accounting Standards*.): Provision 52.230-1 *Cost Accounting Standards Notices and Certifications*, Alternate I, is deleted. This alternate applied only to contracts with educational institutions contemplated prior to July 1, 1997, and is now obsolete.

Finally, provision 52.230-7 *Proposal Disclosure-Cost Accounting Practice Changes* was retained with no changes to the text.

Determination

In accordance with RFO 1.304 *Class deviations* and Department of Energy Acquisition Regulation (DEAR) 901.404 *Class deviations*, to fully comply with the requirement of E.O. 14275 and the revised FAR Parts 30 and 52, it is hereby determined that a class deviation is appropriate pursuant to OMB memorandum M-25-26 (Attachment 1) and the FAR Council memorandum (Attachment 2) issued on May 2, 2025, using the RFO model deviation text for Part 30 and applicable sections of Part 52 (Attachment 3). Specifically, DOE/NNSA will use the RFO model deviation text for Part 30 in lieu of 48 Code of Federal Regulations (CFR) Part 30, and the RFO model deviation text for the applicable sections of Part 52 in lieu of the corresponding applicable sections at 48 CFR 52.230-1 through 52.230-7. Once approved, the Department will share the deviation widely among its workforce to ensure full awareness of and compliance with the revisions to the affected regulations. This class deviation is effective November 3, 2025, and will remain effective until cancelled or incorporated into the FAR.

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Attachments:

OMB Memorandum M-25-26, *Overhauling the Federal Acquisition Regulation*
FAR Council Memorandum, *Deviation Guidance to Support the Overhaul of the Federal Acquisition Regulation*
RFO Parts 30 and 52 Model Deviation Text