



ACQUISITION  
AND SUSTAINMENT

OFFICE OF THE ASSISTANT SECRETARY OF WAR  
3000 DEFENSE PENTAGON  
WASHINGTON, DC 20301-3000

In reply refer to  
DARS Tracking Number: 2026-O0006

MEMORANDUM FOR COMMANDER, UNITED STATES CYBER  
COMMAND (ATTN: ACQUISITION EXECUTIVE)  
COMMANDER, UNITED STATES SPECIAL OPERATIONS  
COMMAND (ATTN: ACQUISITION EXECUTIVE)  
COMMANDER, UNITED STATES TRANSPORTATION  
COMMAND (ATTN: ACQUISITION EXECUTIVE)  
DEPUTY ASSISTANT SECRETARY OF THE ARMY  
(PROCUREMENT)  
DEPUTY ASSISTANT SECRETARY OF THE NAVY  
(PROCUREMENT)  
DEPUTY ASSISTANT SECRETARY OF THE AIR FORCE  
(CONTRACTING)  
DEFENSE AGENCY AND DOD FIELD ACTIVITY DIRECTORS

SUBJECT: Class Deviation—Revolutionary Federal Acquisition Regulation (FAR) Overhaul  
Part 30, Defense FAR Supplement (DFARS) Part 230

Effective February 1, 2026, contracting officers shall use—

- The revised FAR Part 30, Cost Accounting Standards Administration published on the Revolutionary FAR Overhaul web page at <https://www.acquisition.gov/far-overhaul/far-part-deviation-guide/far-overhaul-part-30> in lieu of the text codified at 48 CFR chapter 1 (<https://www.ecfr.gov>).
- The attached DFARS Part 230, Cost Accounting Standards Administration in lieu of the text codified at 48 CFR chapter 2; and
- The attached DFARS Procedures, Guidance, and Information (PGI) 230, Cost Accounting Standards Administration in lieu of the PGI text published on the Defense Pricing, Contracting, and Acquisition Policy web page at <https://www.acq.osd.mil/dpap/dars/dfarspgi/current/index.html>.

This class deviation implements the following:

- Section 2 of E.O. 14275, Restoring Common Sense to Federal Procurement, which establishes 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.

- Section 4(a) of E.O. 14265, Modernizing Defense Acquisitions and Spurring Innovation in the Defense Industrial Base which requires the Secretary of War to eliminate or revise any unnecessary supplemental regulations or any other internal guidance, such as relevant parts of the Financial Management Regulation and Defense Federal Acquisition Regulation Supplement.
- The Office of Management and Budget memorandum, M-25-26 issued on May 2, 2025, titled, Overhauling the Federal Acquisition Regulation, which provided additional guidance to federal agencies regarding the FAR overhaul.

This class deviation remains in effect until rescinded or incorporated into the FAR, DFARS, and DFARS PGI. Inquiries regarding this class deviation can be addressed to [osd.pentagon.ousd-a-s.mbx.dfars@mail.mil](mailto:osd.pentagon.ousd-a-s.mbx.dfars@mail.mil).

John M. Tenaglia  
Principal Director,  
Defense Pricing, Contracting, and  
Acquisition Policy

Attachments:  
As stated

## **PART 230—COST ACCOUNTING STANDARDS ADMINISTRATION**

### **SUBPART 230.2—PRESOLICITATION**

#### **230.202 Waiver.**

(a)(1)(A) The military departments and the Principal Director, Defense Pricing, Contracting, and Acquisition Policy (DPCAP), Office of the Under Secretary of Defense (Acquisition and Sustainment)—

(1) May grant CAS waivers that meet the conditions in FAR 30.202(b)(1); and

(2) May grant CAS waivers that meet the conditions in FAR 30.202(b)(2), provided the cognizant Federal agency official granting the waiver determines that—

(i) The property or services cannot reasonably be obtained under the contract, subcontract, or modification, as applicable, without granting the waiver;

(ii) The price can be determined to be fair and reasonable without the application of the Cost Accounting Standards; and

(iii) There are demonstrated benefits to granting the waiver.

(B) Follow the procedures at [PGI 230.202](#)(a)(1) for submitting waiver requests to the Principal Director, DPCAP.

(2) The military departments shall not delegate CAS waiver authority below the individual responsible for issuing contracting policy for the department.

(e) By November 30th of each year, the military departments must provide a report to the Office of the Principal Director, DPCAP (Contract Policy) of all waivers granted under FAR 30.202(a), during the previous fiscal year, for any contract, subcontract, or modification expected to have a value of \$100 million or more. See [PGI 230.202](#)(e) for format and required content. The Principal Director, DPCAP, will submit a consolidated report to the CAS Board and the congressional defense committees.

## **PART 230—COST ACCOUNTING STANDARDS ADMINISTRATION**

### **PGI 230.2—Presolicitation**

#### **PGI 230.202 Waiver.**

(a)(1)(i) Unless otherwise authorized by the Principal Director, Defense Pricing, Contracting, and Acquisition Policy (DPCAP), the military departments must submit each CAS waiver request to DPCAP (Price, Cost and Finance) for review at least 14 days before granting the waiver. Submit waiver requests via email at [osd.pentagon.ousd-a-s.mbx.dpc-pcf@mail.mil](mailto:osd.pentagon.ousd-a-s.mbx.dpc-pcf@mail.mil).

(ii) DoD contracting activities that are not within a military department must submit CAS waiver requests that meet the conditions in FAR 30.202(b) to the Principal Director, DPCAP for approval at least 30 days before the anticipated contract award date.

(e) The annual report of exceptional case CAS waivers must include the following:

Title: Waiver of CAS Requirements

- (1) Contract number, including modification number, if applicable, and program name.
- (2) Contractor name.
- (3) Contracting activity.
- (4) Total dollar amount waived.
- (5) Brief description of why the item(s) could not be obtained without a waiver.
- (6) Brief description of the specific steps taken to ensure price reasonableness.
- (7) Brief description of the demonstrated benefits of granting the waiver.