

MKU-DEV-2025-28

**MEMORANDUM FOR MORRIS K. UDALL AND STEWART L. UDALL FOUNDATION (UDALL FOUNDATION)
CONTRACTING ACTIVITIES**

DATE: September 15, 2025

SUBJECT: Class Deviations for FAR Part 30 in support of Executive Order 14275, *Restoring Common Sense to Federal Procurement*

FROM: David P. Brown, Executive Director

1. **Purpose.** This memorandum approves a class deviation to Federal Acquisition Regulation (FAR) Part 30 for purposes of implementing the Federal Acquisition Regulatory Council's ("the Council's" or "RFO") model deviation text to FAR Part 30.
2. **Background.** On April 15, 2025, President Trump signed Executive Order (E.O.) 14275, "Restoring Common Sense to Federal Procurement" to reform the Federal Acquisition Regulation (FAR). This E.O. further advances the intent of E.O. 14192, "Unleashing Prosperity Through Deregulation," signed on January 31, 2025, which established that the policy of the executive branch is to be prudent and financially responsible in the expenditure of funds and to alleviate unnecessary regulatory burdens placed on the American people. E.O. 14275 orders the Administrator of the Office of Federal Public Procurement Policy (OFPP), in coordination with the other members of the Federal Acquisition Regulatory Council (FAR Council), the heads of agencies, and appropriate senior acquisition and procurement officials from agencies, to amend the FAR to ensure that it contains only provisions that are required by statute or that are otherwise necessary to support simplicity and usability, strengthen the efficacy of the procurement system, or protect economic or national security interests. This project is referred to as the Revolutionary FAR Overhaul (RFO) initiative.

On May 2, 2025, the Office of Management and Budget (OMB) released Memorandum M-25-26, "Overhauling the Federal Acquisition Regulation," that directs all agencies to "Generally issue individual or class deviations to implement the FAR Council's deregulated coverage within 30 days after the Council releases its model deviation text[and] Provide copies of class deviations to the FAR Secretariat at gsaregsec@gsa.gov for public posting on Acquisition.gov."

Also on May 2, 2025, the Acting Administrator for Federal Procurement Policy at OMB released a Memorandum, "Deviation Guidance to Support the Overhaul of the Federal Acquisition Regulation." This Memorandum advises that agencies using the RFO model class deviation text do not need to further coordinate with the Council; class deviations that differ from the RFO model text require Council approval unless the difference is necessary to address agency-specific statutory direction.

On August 28, 2025, the FAR Council issued completed revisions for FAR Part 30, Cost Accounting Standards Administration, and FAR Part 52 provisions and clauses. The text 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

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

	<p>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).</p> <ul style="list-style-type: none"> • 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 ○ 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
<p>Removed</p>	<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.

3. **Determination.** To fully comply with E.O. 14275, OMB implementation guidance, and direction related to use of model deviations, and the model deviations for revised FAR Part 30, the Udall Foundation shall follow the RFO Part 30 model deviation text instead of FAR Part 30 as codified at 48 CFR Chapter 30. The FAR Council’s RFO Part 30 model deviation text is available at Acquisition.gov, under the “FAR Overhaul” link. This deviation applies to all solicitations and new contracts as of the date of the Memorandum. This deviation does not apply to contracts signed and executed on or before the date of this Memorandum.

4. **Instructions.** The Udall Foundation acquisition workforce shall follow the RFO Part 30 model deviation text instead of FAR Part 30 as codified at 48 CFR Chapter 30 and the RFO Part 52 model deviation text of FAR Part 52 as codified at 48 CFR Chapter 52. The Council’s RFO Parts 30 and 52 model deviation text are available at [Acquisition.gov](https://www.acquisition.gov), under the “FAR Overhaul” link, and are incorporated into this class deviation.

For new solicitations or contracts, when using any provisions or clauses that have been revised, the Udall Foundation acquisition workforce shall use 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.

The Udall Foundation acquisition workforce shall review templates and related standard operating procedures to align with this deviation and remove unnecessary processes or steps.

A copy of this Class Deviation will be provided to the FAR Secretariat at gsaregsec@gsa.gov.

5. **Applicability.** This class deviation applies to all Udall Foundation procurements.
6. **Authority.** This class deviation is issued under the authority of E.O. 14275, OMB Memo M-25-26, and 48 CFR 1.4, and RFO FAR 1.304.
7. **Effective Date.** This class deviation is effective immediately and remains in effect until rescinded or incorporated into the FAR.

Points of Contact. Questions regarding this class deviation may be directed to the Udall Foundation General Counsel, Gwendolyn Franks, at franks@udall.gov.