



Pension Benefit Guaranty Corporation
445 12th St, SW, Washington, DC 20024

Class Deviation PBGC-2026-0019

MEMORANDUM FOR PBGC ACQUISITION WORKFORCE

Date: February 3, 2026
From: Damon Q. McClure, Senior Procurement Executive
Subject: FAR Class Deviation for FAR Part 30 in Support of Executive Order on Restoring Common Sense to Federal Procurement

1. Purpose: This class deviation is issued in accordance with FAR 1.304 and pursuant to the Office of Federal Procurement Policy memorandum entitled, “Deviation Guidance to Support the Overhaul of the Federal Acquisition Regulation,” to provide contracting officers with revised FAR Part 30 language and implement the FAR Council’s model deviation to FAR Part 30.

2. Background: On April 15, 2025, [Executive Order \(E.O.\) 14275 on Restoring Common Sense to Federal Procurement](#) was signed. Section 2 of the E.O. 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.”

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- Remove duplicative or outdated language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 the language for the new FAR framework
- Retain language necessary for governmentwide acquisition standards.

This project is referred to as the Revolutionary FAR Overhaul (RFO) initiative.

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 |
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| 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 |

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| | <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 30.2 |

This table is not an exhaustive list

4. Instructions:

- The PBGC acquisition workforce shall follow the RFO Part 30 model deviation text instead of FAR Part 30 as codified at 48 CFR Chapter 1. The Council's RFO Part 30 model deviation text is available at Acquisition.gov/far-overhaul and is incorporated into this class deviation.
- When using any provisions or clauses that have been revised, utilize the RFO model deviation language at [RFO FAR Part 52](#).

5. Applicability: This deviation applies to all Pension Benefit Guaranty Corporation solicitations and new contracts.

6. Authority: This class deviation is issued under the authority of Executive Order (E.O.) 14275, [OMB M-25-26](#), 48 CFR Subpart 1.4, and FAR RFO 1.304.

7. Effective Date: This class deviation remains in effect until the changes described herein are incorporated in the FAR, superseded, or otherwise rescinded.

8. Point of Contact: Questions or comments on this class deviation may be sent to Jeff Gangi at gangi.jeffrey@pbgc.gov.