



NATIONAL SCIENCE FOUNDATION  
2415 Eisenhower Avenue ▪ Alexandria, VA 22314

September 18, 2025

## MEMORANDUM

TO: National Science Foundation, Division of Acquisition and Cooperative Support  
National Science Foundation Acquisition Workforce

FROM: Patrick K. Breen  
Senior Procurement Executive

SUBJECT: FAR Class Deviation for FAR Part 30 in Support of Executive Order 14275 on Restoring Common Sense to Federal Procurement

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) model deviation text to FAR Part 30.

BACKGROUND: On April 15, 2025, the [Executive Order \(E.O.\) 14275 on Restoring Common Sense to Federal Procurement](#) was signed, mandates a comprehensive review and simplification of the FAR.

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- Remove duplicative or outdated language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
- Align with the new FAR framework
- Preserve essential governmentwide acquisition standards.

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

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"> <li>• The revised part structure consolidates all relevant guidance into process-oriented subparts: <ul style="list-style-type: none"> <li>○ Subpart 30.1 – General</li> <li>○ Subpart 30.2 - Presolicitation</li> <li>○ Subpart 30.3 - Evaluation and Award</li> <li>○ Subpart 30.4 - Postaward</li> </ul> </li> <li>• “Definitions” at 30.001, are retained, streamlined, and updated for clarity.</li> <li>• Subpart “30.1 - General” is retained and updated to consolidate helpful reference information: <ul style="list-style-type: none"> <li>○ 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).</li> <li>○ 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.</li> <li>○ Note - The FAR Companion Guide provides best practice considerations for coordination with the cognizant Federal agency official (CFAO).</li> </ul> </li> <li>• 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"> <li>○ Note - The FAR Companion Guide provides best practice considerations for exemptions and waivers.</li> </ul> </li> </ul>

	<ul style="list-style-type: none"> <li>• 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).</li> <li>• 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.</li> <li>• The following provisions and clauses are retained with edits (mostly to reflect new cross-references within the part). <ul style="list-style-type: none"> <li>○ 52.230-1 Cost Accounting Standards Notices and Certifications <ul style="list-style-type: none"> <li>▪ 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</li> </ul> </li> <li>○ 52.230-2 Cost Accounting Standards</li> <li>○ 52.230-3 Disclosure and Consistency of Cost Accounting Practices</li> <li>○ 52.230-4 Disclosure and Consistency of Cost Accounting Practices-Foreign Concerns</li> <li>○ 52.230-5 Cost Accounting Standards-Educational Institution</li> <li>○ 52.230-6 Administration of Cost Accounting Standards</li> </ul> </li> <li>• The following provision was retained with no changes to the text: <ul style="list-style-type: none"> <li>○ 52.230-7 Proposal Disclosure-Cost Accounting Practice Changes</li> </ul> </li> </ul>
Removed	<ul style="list-style-type: none"> <li>• There are no longer six subparts. Content from subparts 30.5 and 30.6 is moved and reorganized within the new part structure.</li> <li>• 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.</li> <li>• The prescription at 30.201-3(b), which applied to awards contemplated to an educational institution prior to 1997 is obsolete and removed.</li> <li>• 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.</li> </ul>

This table is not an exhaustive list.

INSTRUCTIONS: The NSF acquisition workforce shall follow the RFO part 30 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](https://www.acquisition.gov/far-overhaul), and is incorporated into this class 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.

APPLICABILITY: This class deviation applies to all NSF procurement actions.

AUTHORITY: This class deviation is issued under the authority of EO 14275, [OMB Memo M-25-26](#), 48 CFR 1.4, and RFO FAR 1.304.

EFFECTIVE DATE: This deviation is effective the date of this letter and shall remain in effect until it is incorporated into the FAR.

POINT OF CONTACT: Contact Raymond McCollum at 703-292-4225 or [rmccollu@nsf.gov](mailto:rmccollu@nsf.gov).