# PART 230 - Cost Accounting Standards

**Table of Contents**

[PART 230 - Cost Accounting Standards](#_Toc37756618)

[PGI 230.2—CAS PROGRAM REQUIREMENTS](#_Toc37756619)

[**PGI 230.201-5 Waiver.**](#_Toc37756620)

[Title: Waiver of CAS Requirements](#_Toc37756621)

*(Revised November 8, 2007)*

## PGI 230.2—CAS PROGRAM REQUIREMENTS

#### **PGI 230.201-5 Waiver.**

(a)(1)(i) Unless otherwise authorized by the Director of Defense Procurement and Acquisition Policy, Office of the Under Secretary of Defense (Acquisition, Technology, and Logistics), the military departments must submit each CAS waiver request to the Director of Defense Procurement and Acquisition Policy for review at least 14 days before granting the waiver.

(ii) DoD contracting activities that are not within a military department must submit CAS waiver requests that meet the conditions in FAR 30.201-5(b) to the Director of Defense Procurement and Acquisition Policy for approval at least 30 days before the anticipated contract award date.

(e) The annual report of exceptional case CAS waivers shall 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.