# TINA Lite

## Policy & Implementation Guide

Office of the Under Secretary of War
for Acquisition and Sustainment
Defense Pricing, Contracting, and Acquisition Policy

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# Administrative Notes

## 1. Citations

The citations in this guide are current as of its issuance. Unless explicitly stated otherwise, all regulatory citations reference Revolutionary Federal Acquisition Regulation (FAR) Overhaul (RFO), which may be found at https://www.acquisition.gov/far-overhaul and the Defense Federal Acquisition Regulation Supplement (DFARS) found at https://www.acq.osd.mil/dpap/dars/dfars_far_overhaul_class_deviations.html. Consult with authoritative sources to confirm statutory, regulatory, and policy requirements and current citations.

## 2. Changes

The Department expects to update this guide periodically. This version is 1.1, and future versions will be numbered in sequence (1.2, 1.3) and jump to the next level (2.0) if there are larger changes. Each new iteration will include a change page describing updates. A change page summary table is included below.

## 3. Feedback and Questions

Contact the office of Defense Pricing, Contracting, and Acquisition Policy (DPCAP), directorate of Price, Cost, and Finance (PCF) with any feedback and questions: osd.pentagon.ousd-a-s.mbx.dpc-pcf@mail.mil

**Summary of Changes to Version 1.1 dated August 10, 2026**

This issuance is version 1.1, to reflect changes summarized in the table below. Any future iteration similarly will include a new version number and description of changes.

| Version | Date | Summary of Key Changes |
|---|---|---|
| 1.0 | July 2026 | Initial Issuance. |
| 1.1 | Aug 2026 | Updated statutory and regulatory citations to reflect the "TINA Lite" authority as a standing program.<br>Section II – Planning (Three-Step Decision List): Swapped order of Step 1 and 2 to align with the DFARS PGI.<br>Section III – Execution: Align all procedural guidance and terminology with current PGI regulations. |

# Section I – General Information

## A. About This Guide

### 1. Purpose

This guide is issued by the Office of the Under Secretary of War for Acquisition and Sustainment (OUSW(A&S)), Defense Pricing, Contracting, and Acquisition Policy (DPCAP). It is intended to assist contracting officers (COs) in understanding and applying authority codified at 10 U.S.C. 3709 (as enacted by section 812(c) of the National Defense Authorization Act (NDAA) for Fiscal Year (FY) 2026), Program to Accelerate Contracting and Pricing Processes (informally known and referenced throughout as "TINA Lite") — the authority to tailor the type and extent of certified cost or pricing data required for eligible, approved acquisitions.

TINA Lite provides COs with a targeted alternative to traditional Truthful Cost or Pricing Data (TINA) requirements, allowing price reasonableness determinations to be grounded primarily in actual historical cost data from prior acquisitions. When used appropriately, TINA Lite can produce streamlined, sound, data-driven pricing decisions.

Consult with your policy organization or legal counsel for interpretation of statutory, regulatory, and formal policy requirements.

### 2. Audience

This guide is intended for:

- Program offices and acquisition teams considering TINA Lite as part of their acquisition strategy; COs and contract specialists responsible for pricing or negotiating sole-source acquisitions using TINA Lite authority;
- DCMA and DCAA partners supporting price analysis and contractor business systems reviews of programs using TINA Lite authorities; and
- Component pricing and policy offices providing oversight and assistance to programs using TINA Lite authorities.

### 3. Structure

This guide is divided into five sections:

1. Section I – General Information: overview of TINA Lite for those new to the authority or seeking general and historical information.
2. Section II – Planning: practical pre-award information, processes, decision tools, and best practices for COs planning and executing a TINA Lite acquisition.

3. Section III – Execution: guidance on administering TINA Lite actions including proposal content, data adequacy, and documentation.
4. Section IV – Analysis: guidance on analysis of historical actual cost data and determining price reasonableness.
5. Section V – Additional Information, Resources, and Policy: provides additional information and policy on TINA Lite and related pricing authorities.

## B. History of TINA Lite

### 1. Statutory Authority

| Evolution of TINA Lite Authority | |
|---|---|
| **Year / Legislation** | **Phase / Action /** Implementation |
| FY 2019 NDAA Section 890 (Pub. L. 115-232) | Pilot Program. Established the Section 890 pilot program with a sunset of January 2, 2021, authorizing DoD to test the efficacy of basing price reasonableness determinations primarily on actual cost of performance for prior purchases. *Implemented by Class Deviation 2019-O0008 (4/1/2019)* |
| FY 2020 NDAA Section 825 (Pub. L. 116-92) | Pilot Program. Amended Section 890 to extend pilot to January 2, 2023, and expanded and refined the pilot program, including adjustments to program scope and administration. *Implemented by Class Deviation 2020-O0020 (8/14/2020)* |
| FY 2023 NDAA Section 818 (Pub. L. 117-263) | Pilot Program. Further amended the Section 890 pilot program to extend to January 2, 2024. *Implemented by Class Deviation 2023-O0004 (1/17/2023)* |
| FY 2024 NDAA Section 841 (Pub. L. 118-31) | Pilot Program. Further amended the program to extend to January 2, 2028. *Implemented by Class Deviation 2024-O0007(2/8/2024)* |
| FY 2026 NDAA Section 812(c) (Pub. L. 119-60) | Program. Codified TINA Lite authority as a standing program under 10 U.S.C. 3709 and decentralized program approval authority, subject to specific criteria. *Implemented by Revision 1 to Class Deviation 2026-O0048 (7/22/2026)* |

The Truthful Cost or Pricing Data statute, previously known as the Truth in Negotiations Act (TINA), has long required contractors to submit certified cost or pricing data for certain sole-source and limited-competition acquisitions above a statutory threshold.

Section 890 of the NDAA for Fiscal Year (FY) 2019 (Pub. L. 115-232), required the Secretary of Defense to establish a pilot program to base price reasonableness determinations on actual cost and pricing data for purchases of the same or similar products and to reduce the cost and pricing data to be submitted in accordance with the Truthful Cost or Pricing Data (Truth in Negotiations) Act. Initially, the pilot program was limited to no more than 10 contracts in excess of $50 million. Major Defense Acquisition Programs (MDAPs) originally were excluded from participation in the pilot. The Department of Defense implemented this pilot program through various Class Deviations to the Defense Federal Acquisition Regulation Supplement (DFARS), and the approach has become known informally as “TINA Lite.”

Congress amended the pilot program several times. Section 825 of the NDAA for FY 2020 (Pub. L. 116-92), section 818 of the NDAA for FY 2023 (Pub. L. 117-263), and section 841 of the NDAA for FY 2024 (Pub. L. 118-31) extended and expanded the authority (e.g., section 825 removed MDAP and 10-contract participation limits).

Most recently, section 812(c) of the NDAA for FY 2026 (Pub. L. 119-60) made TINA Lite a standing authority under 10 U.S.C. 3709, Program to Accelerate Contracting and Pricing Processes. The Under Secretary of War for Acquisition and Sustainment is responsible for establishing a program that can be implemented efficiently and effectively across the Department acquisition workforce. Program participation remains limited to contracts greater than $50 million.

## 2. Usage Approval

During the pilot phase, the Price, Cost and Finance (PCF) directorate within the office of the Director, DPCAP (previously Defense Pricing and Contracting, DPC) approved select participants, based on CO application. With the transition from the pilot to a standing program, participation applications to DPCAP are not necessary[1]. Instead, COs work with the Head of the Contracting Activity (HCA) to obtain TINA Lite approval. However, in accordance with DFARS PGI 215.403-72(b)(3), COs must notify DPCAP via email at osd.pentagon.ousd-a-s.mbx.dpc-pcf@mail.mil within 10 days of contract award. This notification must include the specific details outlined in the PGI.

## 3. Regulatory Implementation

The DFARS and Procedures, Guidance, and Information (PGI)—as augmented by this guide—implement TINA Lite and provide the framework COs must use. COs should check with their component policy office for the latest implementation guidance, along with the latest DFARS and PGI information from DPCAP.

[1] All existing pilot participants must fulfill the reporting requirements of the pilot, which occur at two junctures: three months after the contract action is awarded; and upon completion of performance of the contract action.

## C. Purpose and Application of TINA Lite

### 1. What TINA Lite Is

TINA Lite is a targeted pricing tool, not a waiver of TINA requirements and not a shortcut. It is the authority to strategically tailor the type and extent of certified cost or pricing data required in a Request for Proposal, in lieu of certain data required by FAR part 2, relying instead on historical actual cost data from prior relevant acquisitions.

When a contractor has a meaningful history of delivering the same or similar products for DoW, TINA Lite enables the CO to leverage that history as a basis for establishing price reasonableness, while still requiring traditional certified cost or pricing data for unique, non-recurring, or significantly changed elements of the requirement.

> ★ **BEST PRACTICE**
>
> **NEVER** refer to TINA Lite as a "waiver." It is not an exception to TINA; it is a tailored application of the requirement. Using the term "waiver" creates legal and procedural confusion and may result in improper documentation. The correct framing is "tailored certified cost or pricing data requirements" consistent with 10 U.S.C. 3709.

### 2. What TINA Lite Is Not

TINA Lite is not applicable in all circumstances. It does not:

- Apply to prime contracts below $50 million [Increased flexibility may be permitted for lower tier subcontracts greater than the TINA threshold specified at DFARS 215.403-3(a)];
- Apply where a TINA exception already exists (e.g., adequate price competition, commercial products);
- Eliminate the need for analysis of non-recurring or unique costs;
- Remove the CO's obligation to establish a fair and reasonable price;
- Serve as a substitute for sound business judgment and documented rationale; or
- Eliminate the government's ability to recover adjustments for contractor submission of defective certified cost or pricing data.

### 3. Certified Cost or Pricing Data

The requirement for submission of traditional certified cost or pricing data, as defined in FAR part 2, is provided in the following provision and clauses. This provision and these

clauses must be included in any solicitation or contract that is not approved for the use of TINA Lite.

- DFARS 252.215-7994, Requirements for Certified Cost or Pricing Data and Data Other Than Certified Cost or Pricing Data (JUL 2026) (DEVIATION 2026-O0048)*;
- FAR 52.215-21, Requirements for Certified Cost or Pricing Data and Data Other Than Certified Cost or Pricing Data-Modifications*;
- FAR 52.215-12, Subcontractor Certified Cost or Pricing Data; and
- FAR 52.215-13, Subcontractor Certified Cost or Pricing Data-Modifications

*The basic requirement of this provision and clause require submission of cost or pricing data using the format at FAR 15.408-2(b), Table 15-1, Instructions for Submitting Cost/Price Proposals When Certified Cost or Pricing Data Are Required (formerly Table 15-2). Alternate 1 of the above provision and clause permits the Contracting Officer to accept a format other than Table 15-1 (e.g., the format regularly maintained by the offeror or prospective subcontractor in its business operations).

For solicitations and contracts (at any level) that are approved for the use of TINA Lite, use the following:

- DFARS 252.215-7988, Requirements for Certified Cost or Pricing Data and Data Other Than Certified Cost or Pricing Data Under the Program to Accelerate Contracting and Pricing Processes (JUL 2026) (DEVIATION 2026-O0048)
- DFARS 252.215-7989, Requirements for Certified Cost or Pricing Data and Data Other Than Certified Cost or Pricing Data—Modifications—Under the Program to Accelerate Contracting and Pricing Processes (DEVIATION 2026-O0048)

**★ BEST PRACTICE**

Contracting officers should include all the above provisions and clauses if it is anticipated that the contract and all subcontracts will use a mixture of TINA Lite and traditional methods for requiring submission of certified cost or pricing data.

**Myth:** TINA Lite eliminates the need for certified cost or pricing data.

**Fact:** TINA Lite tailors — it does not eliminate — certified cost or pricing data requirements. Traditional certified cost or pricing data may still be required for non-recurring effort, changed requirements, unique elements of the current acquisition, or any work not represented in the historical record. The CO must carefully analyze each component of the requirement to determine what data is necessary and the data that must be included in the tailored Certificate for Current Cost or Pricing Data.

TINA Lite requires certified cost and pricing data and COs communicate the certified cost and pricing data requirements in the solicitation. The following table provides a high-level comparison of the primary pathways for obtaining cost or pricing data, illustrating the unique role of TINA Lite.

| Pathway | Data Required | Use Case / Benefits | Format |
|---|---|---|---|
| TINA (sometimes called Traditional TINA) | Certified cost or pricing data as defined in FAR part 2. Detailed, element-by-element cost breakdowns. | Use Case: Complex, high-risk, or procurements with no reliable historical data (e.g., new major systems).<br><br>Benefits: Provides maximum cost insight; indispensable for establishing a foundational baseline. | FAR 15.408-2(b), Table 15-1, standard element-by-element bottom-up cost breakdown.<br>or<br>Alternate 1 (Alt 1) CO-tailored format - CO inserts a specific, custom description of the required data. |
| TINA Lite | Tailored subset of certified cost or pricing data defined in FAR part 2. Historical actual costs from prior, similar acquisitions, focusing primarily on variances and new work rather than bottom-up estimates. | Use Case: Recurring, sole-source production buys where a solid, established baseline of cost data already exists.<br><br>Benefits: Streamlines the negotiation process; significantly reduces redundant estimating. | CO tailors the certification requirement, with a focus on subset of data including historical actuals. Specific list of data to be submitted and certified by the Offeror, Contractor, or Subcontractor is listed in the TINA Lite provision or clause of the solicitation/Request for Proposal. |

**Myth:** Since TINA Lite entails a tailored data submission, it serves the same purpose as traditional tailored format (Alternate 1[2]), so both are not needed.

**Fact:** When a contract at any level is approved for TINA Lite, the government provides a specific, customized "shopping list" of required financial data. Contractors only have to submit and **certify to the data exactly on that list,** nothing more. If TINA Lite is ***not*** approved, the standard rules apply. This means contractors must provide full, traditional financial data using the standard, basic formats or alternative formats (e.g., Alt 1).

★ **BEST PRACTICE**

To speed data access and analysis, work with the offeror or contractor, DCAA and CAPE. DCAA may be able to pull cost information directly from a contractor's enterprise resource planning (ERP) or other financial systems; and CAPE has Cost and Software Data Reporting (CSDR) data that is vital to review for major acquisition programs.

[2] Alternate 1 - DFARS 252.215-7994, Requirements for Certified Cost or Pricing Data and Other Than Certified Cost or Pricing Data

# Section II – Planning

## A. Should I Use TINA Lite?

The decision to pursue TINA Lite should begin early in acquisition planning, development phase and before a solicitation is issued.

### 1. Three-Step Decision

Use the following criteria sequentially to determine if TINA Lite is the appropriate path:

**Step 1: Does a TINA exception already apply?**

The most common exceptions are adequate price competition and commercial products or services. Other exceptions exist; consult FAR 15.403-2 and DFARS 215.403-71.

- If YES: A TINA exception applies. Utilize the applicable exception; TINA Lite is not needed.
- If NO: Certified cost or pricing data applies, and TINA Lite may be an optional approach. Proceed to Step 2.

**Step 2: Is the procurement estimated to be above $50 million?**

- If NO: TINA Lite is not applicable.
- If YES: Proceed to Step 3.

**Step 3: After considering TINA Lite requirements, relevant historical cost or pricing data, contractor communications in accordance with FAR 15.101, and the program's acquisition strategy, is TINA Lite the most appropriate path for determining a fair and reasonable price?**

- If YES: Pursue TINA Lite approval and proceed with the tailored data request in accordance with regulations (see Section V) and your organization's policy.
- If NO: Use FAR and DFARS requirements for submission of traditional certified cost or pricing data, unless the exceptions apply (See Step 1).

### 2. Best-Fit Acquisitions for TINA Lite

TINA Lite is most effective when the following conditions are present:

- History of procuring the same or similar products with adequate cost or pricing data from the same contractor;

- The requirement is sole source, the contractor has approved business systems, a transparency track record with the DoW, and a pattern of timely submission of required cost or pricing data;
- Consistent requirements across prior buys with limited non-recurring or changed work;
- Reliable cost and pricing history available specifically in the form of program actuals, including Cost and Software Data Reporting (CSDR) if applicable; and
- No major restructuring (e.g., organization or operations) at the prime or major subcontractor level that would impact the comparability of costs between the historical acquisitions and the current proposal.

**★ BEST PRACTICE**

Consider TINA Lite early in acquisition strategy development. Do not wait until after RFP issuance to evaluate its use. Early engagement with component policy offices is essential to securing timely approval and shaping RFP requirements appropriately. DPCAP's PCF directorate is also available as a resource.

**Myth:** TINA Lite is faster and always less burdensome than traditional TINA.

**Fact:** TINA Lite can be faster and less burdensome when properly scoped, but only if the CO engages the contractor early, establishes clear data requirements in the solicitation, and avoids iterative data requests. Poorly scoped TINA Lite actions that require multiple rounds of data requests can ultimately be more burdensome than the work a contractor puts into a traditional TINA-compliant submission.

## B. Approval for TINA Lite

Obtain the required approval from the HCA.

### 1. Pre-Approval Analysis

Before requesting TINA Lite approval, the CO should conduct preparatory analysis:

- Evaluate differences between the historical and current acquisition requirements. Does the current acquisition include new work? Did prior acquisitions include work now removed? Are there other significant changes affecting comparability?
- Compare prior negotiated costs to actual costs for completed orders and deliveries. Significant variances should trigger additional scrutiny.
- Evaluate whether variances in costs are one-time events or indicative of systemic issues that may persist in future buys. Consider whether a fixed-price incentive-

firm target (FPIF) contract structure may be more appropriate where variability is high.

- Were actuals from previous buys requested for acquisitions that will be included in the TINA Lite certified cost or pricing data list? If so, how were they used in proposal evaluation and/or negotiations?
- Review CSDR data, if available, as it provides invaluable insight into actual cost performance.
- Assess subcontractor consistency: Are the same subcontractors delivering the same or similar products from prior procurements, or are there significant changes?
- Were there any significant issues or challenges relating to material or subcontracts which were experienced in the historical actual costs at the system, subsystem or component level?
- Determine whether any major restructuring has occurred at the prime or subcontractor level that would limit comparability of historical actuals.
- Understand the contractor's business systems: What data is available, how is it managed and reported, and are there collection constraints?
- Account for all aspects of price, including cost estimating relationships (CERs) and material scrap rates, considering both what historical data is available as well as what data would be useful.
- Consult with DCMA and DCAA partners regarding the tailored data to be requested. They will likely have insight into the contractor's data and its availability. They also can provide insight into the contractor's business systems. And DCAA might be able to pull cost information directly from a contractor's enterprise resource planning (ERP) or other financial systems.
- Consider leveraging the Navy Price Fighters (NPF) to assist with complex pricing, labor, and cost-structure challenges. (NPF are a fee-for-service, enterprise-wide center of excellence.)

## 2. Approval and Documentation

COs requesting approval to use TINA Lite authority should be prepared to:

- Identify the specific acquisition and describe why TINA Lite is appropriate;
- Summarize the available historical actual cost data and its relevance to the current requirement;
- Address non-recurring, changed, and unique requirements and explain how those will be handled;
- Describe the proposed data request structure and the tailored Certificate of Current Cost or Pricing Data, including subcontract treatment; and
- Confirm alignment with DCMA and DCAA to ensure field pricing assistance and audit assistance will be conducted consistently with the tailored prime contractor and subcontractor data requests (DFARS PGI 215.406).

**★ BEST PRACTICE**

Document all aspects of your TINA Lite strategy in the acquisition plan and pre-negotiation memorandum. The file must clearly reflect why TINA Lite was used, what data was obtained and relied upon, and how that data supported the fair and reasonable price determination.

# Section III – Execution

## A. Structuring a Request for Proposal (RFP)

### 1. Pre-Proposal Engagement

The CO should engage the contractor prior to RFP issuance to discuss the data that will be required. This pre-proposal conference signals a collaborative approach and allows the Government and contractor to reach mutual understanding of data availability, format, and scope before formal requirements are established.

Clearly establish expectations with the contractor regarding timely data disclosures to the Government during proposal review, evaluation, and negotiations.

**★ BEST PRACTICES**

Invite the offeror to a pre-proposal conference to discuss data requirements before issuing the solicitation. This reduces the likelihood of amendments and iterative data requests during proposal evaluation.

If the current USG team differs substantially from the one that negotiated the previous effort, they should consult with key members of the prior acquisition team to discuss the proposed TINA Lite strategy. They will likely offer valuable insights into the effort's history and opinions on the approach.

### 2. Developing the RFP

The solicitation must clearly establish which aspects of the proposal will be subject to TINA Lite requirements and which elements will require the traditional requirement for submission of certified cost or pricing data. TINA Lite does not preclude use of certified cost or pricing data for items not covered by TINA Lite, unique items, or non-recurring aspects of the acquisition.

Guiding principles for RFP language:

- Be Specific: Do not ask for generic "historical data." Define the specific data type, period, and format required. For example: "a summary of actual costs incurred for the prior three production lots, segregated by recurring and non-recurring effort, by cost element."
- State the Premise: Identify which contract line items (CLINs) or work elements will be priced under TINA Lite versus traditional TINA. Clarity reduces procurement lead time.
- Ensure the optimal subset of data is obtained: While the specifics will vary according to the circumstances of each procurement, it is critical for the

contracting officer to ensure that the optimal subset of data is obtained to permit efficient and effective proposal evaluation, negotiation, and establishment of a fair and reasonable price.

- Address Subcontracts: Specify the approach for major subcontracts subject to TINA, including whether and how the TINA Lite authority will be flowed down and what data will be required.
- Define the Scope of Required Disclosure: Explicitly detailing the categories of current data required for disclosure—such as new supplier quotes, pending vendor agreements, or recent cost trends—within the solicitation prevents ambiguity regarding contractor obligations under the TINA Lite framework.

**★ BEST PRACTICE**

The CO should have a proposal evaluation plan in place before the solicitation is issued. Knowing what data you will need to reach a fair and reasonable determination — and why — is the foundation of a well-scoped TINA Lite request.

## 3. Prime Contractor Data Elements

### Actual Costs for Relevant Prior Acquisitions

If earlier acquisitions are complete, the contractor should provide complete actuals for relevant earlier efforts (e.g., “a summary of actual costs incurred for the prior three production lots, segregated by recurring and non-recurring effort, by cost element”).

If any prior acquisition used to support price reasonableness is not physically complete as of the solicitation date, require the contractor to provide and support actual costs incurred through a specific date plus an estimate to complete (ETC). ETC is a contractor’s projection of the costs expected to be incurred to complete remaining work on an ongoing contract. Sometimes, actual cost and ETC are referred to collectively as estimate at completion (EAC). These estimates are often unreliable as contractors tend to be risk averse, forecasting pricing that protects their bottom line. For example, complete lot 5 actuals are often preferable to an EAC for lot 6.

Clearly specify that any contractor adjustments to historical actuals (e.g., improvement curves, inflation) must be separately identified.

When relying on ETCs, the CO should require the contractor to update and support the updated actuals (included corresponding date) + ETC throughout the negotiation process. Contractor refusals to disclose updated actuals + ETC values should be elevated through the management chain in accordance with DFARS PGI 215.403-70(b). Whether utilizing actual costs or ETCs, a data refresh should be provided prior to commencement of negotiations and again prior to conclusion of negotiations.

### Non-Recurring Effort

Non-recurring costs must be considered from two perspectives: (1) the contractor must separately identify and exclude these costs from prior acquisitions so these costs are not projected into the current requirement; and (2) the CO must determine what data is required to support pricing of non-recurring elements in the current acquisition, which may require traditional certified cost or pricing data.

### Fixed vs. Variable Costs

Where quantity differences exist between the current requirement and prior acquisitions, the CO must account for the impact of fixed versus variable costs. Require the contractor to separately identify fixed and variable cost components in the historical actuals at a level of detail sufficient to support appropriate application of that data to the current requirement.

### Changed Requirements

Where significant changes exist between prior acquisitions and the current requirement, develop an approach to segregate the costs associated with tasks not required in the current effort. New requirements not represented in the historical record must be supported by adequate traditional certified cost or pricing data.

### Labor

Require data to support the composition of historical labor actuals, including hours and unburdened dollars by labor category by task. Where labor hours in prior acquisitions were proposed using estimating factors, compare those proposed factors against actual outcomes as a basis for evaluating similar hours in the current proposal.

### Rates and Factors

Compare proposed rates and factors from prior acquisitions to actual outcomes, particularly for estimating factors not covered by a Forward Pricing Rate Agreement (FPRA) or Forward Pricing Rate Recommendation (FPRR). Use prospective DCMA FPRA/FPRR rate and factor positions when available.

### Other Direct Costs (ODCs)

Historical ODC experience may provide an appropriate basis for projecting ODC costs in the current effort. Apply the same recurring/non-recurring and fixed/variable analysis as for other cost elements.

## 4. Subcontracts and Interorganizational Transfer Data Elements

**Myth:** TINA Lite only applies to the prime contractor, not subcontractors.

**Fact:** The TINA Lite authority may be flowed down to first-tier or lower-tier subcontracts subject to TINA, at the discretion of the CO and approved by the HCA. When flow-down is used, the CO must specify the data requirements for covered subcontracts in the solicitation and contract.

This authority may be flowed down to first-tier or lower-tier subcontracts subject to TINA, at the discretion of the contracting officer. The CO must determine the type, structure, and level of detail of historical actual cost data required from subcontractors in lieu of traditional certified cost or pricing data is presented in a manner that will support efficient and effective evaluation of the subcontract proposal for the current requirement. In reference to Interdivisional Business Segments, the CO must similarly determine the appropriate level of detail for supporting cost or pricing data. In making this determination, the CO should consider factors such as the total dollar value and the overall technical complexity of interdivisional effort.

Consider stratifying the subcontracts by proposed dollar value:

- Major subcontracts: Require submission of actual cost data at a level of detail comparable to prime contractor requirements, including segregation of recurring/non-recurring and fixed/variable costs.
- Mid-tier subcontracts: May require a risk-based level of insight, necessitating only a subset of information such as total cost, total direct labor dollars/hours, and total base material. If there are significant quantity differences, include segregation of recurring/non-recurring and fixed/variable costs.
- Lower-dollar subcontracts: Consider whether data in addition to the prime's purchase order history is needed for the specified prior acquisitions, or a summary of the subcontractor's recurring actual costs.

If a prime contractor asserts commerciality for a subcontractor, the CO must determine if data other than certified cost or pricing data is necessary, and if so, define the type and extent of data.

If there are differences in the scope of the requirements of the subcontract for current and prior efforts, historical actuals must segregate costs for work no longer required, while new requirements must be adequately supported, as prior subcontract history will not be informative or should not be relied upon for new work.

The CO should also consider requiring disclosure of supplier quotes, offers, and agreed-to vendor pricing for the current requirement as that data becomes available, in addition to historical actuals. In such cases, the CO ensures the tailored Certificate of Current Cost or Pricing Data is updated to explicitly identify and certify this additional data.

## 5. Example RFP Language Approaches

The following describes general approaches for structuring TINA Lite RFP language. COs should tailor all language to the specific program. Review the Best Practices/ Lessons Learned for Sole Source Pricing guide cited in Section V. Consult DPCAP/PCF for example clause language.

**Material costs:** Request a breakdown of actual base material costs from prior production lots, segregated by part number or major commodity, identifying any significant quantity-driven or supplier-change variances. Request the material quantities associated with prior production lots, as a contractor's bulk material purchases may not align with the specific quantities used in each lot. Require that the contractor separately identify any adjustments made to the prior material costs (e.g., learning curve, escalation).

**Labor hours:** Request actual hours by unburdened direct labor category by task for prior lots, including a reconciliation of any estimating factors used in prior proposals to actual outcomes. Identify the hours that were based on discrete estimate, those based on CERs, and adjustments made to prior labor hours (e.g., learning curve, outsourcing).

**New or changed requirements:** For work not performed in prior contracts, require a basis of estimate (BOE) supported by adequate certified cost or pricing data, since historical actuals will not be relied upon for new work.

**Optimize data requests:** For subcontracts below the certified cost or pricing data threshold, or for recurring commodity items with a demonstrated pattern of steady, low-variability pricing, the CO may choose to rely on the prime contractor’s historical purchase order data rather than requiring comprehensive subcontractor submissions.

**Subcontracts:** Develop a subcontract stratification plan early. Determine which subcontracts may be eligible to participate in TINA Lite and the level of historical data that will be required to establish price reasonableness and used in the tailored RFP and Certificate of current cost or pricing data. Subcontractors that are not eligible or unwilling to participate in TINA Lite are required to submit traditional certified cost or pricing data in accordance with FAR 15.403-3 and DFARS 215.403-3. The extent of subcontractor participation and certification in TINA Lite must be communicated in the RFP applicable DFARS provision or clause.

## 6. RFP Format and Content for the Current Requirement

**Myth:** Utilizing TINA Lite flexibilities means all data collected must be based on tailored language.

**Fact:** TINA Lite should be used in cases where price reasonableness determinations can be grounded primarily in actual historical cost data from prior acquisitions. For acquisitions where historical baselines do not exist, traditional certified cost and pricing data requirements may remain necessary.

COs should use the DFARS deviation provision and clause associated with TINA Lite delineated in section 3. COs must ensure the correct DFARS deviation clauses are completed and included in solicitations and resulting approved contracts.

Under TINA Lite, certain traditional proposal elements remain appropriate and should be required:

- A cost element summary at the CLIN level and in the aggregate (e.g., total contract);
- A priced bill of materials;
- A time-phased breakdown of labor hours and rates by category; and
- BOEs to support non-recurring effort not represented in the prior actuals.

Labor BOE sheets may not be needed for portions of the requirement that are identical to prior buys, however the contractor should be expected to submit BOEs to support non-recurring effort which is not represented in the prior actuals and to identify any judgmental adjustments made to the historical data.

The CO may elect to require submission of prime cost analyses for specific subcontract proposals while relying on purchase order history or subcontractor-submitted actuals for others, tailoring these specifics to the individual program. For requirements extending beyond baseline historical actuals, the CO ensures the tailored Certificate of Current Cost or Pricing Data is updated to explicitly identify and certify the additional data.

## 7. Common TINA Lite Implementation Pitfalls

| Pitfall | How to Mitigate It |
|---|---|
| Waiting too long to engage | Identify TINA Lite as part of acquisition planning and development phase. Clearly state data requirements in the RFP and the Tailored Certificate of Current Cost or Pricing Data. |
| Unscoped or iterative data requests | Collaborate with the contractor before issuing a formal data request. |
| Failing to address non-recurring or unique costs | Identify non-recurring and changed requirements early. Ensure those elements are supported by appropriate data, which may include traditional certified cost or pricing data, and are excluded from forward pricing if no longer applicable. |
| Ignoring subcontract complexity | Plan your subcontract stratification early and ensure compliance with traditional certified cost or pricing data requirements. Identify a stratification plan: which subcontracts qualify for TINA Lite and what specific historical data is needed to establish price reasonableness. |
| Final verification of current cost or pricing data (or “sweep” data) | If a contractor opts to conduct a data sweep before certifying, verify the “sweeps” disclosure falls within the tailored certified cost or pricing data requirements. The CO has the option to reopen negotiations or defer the review of the late submission until after contract award. With either approach, the disposition of “sweeps” data must be documented in the Price Negotiation Memorandum (PNM). |

**★ BEST PRACTICE**

It's a good practice to have a consistent position on how to treat sweep data and explain to offerors upfront how your organization handles it. If deferring the review of sweep data (and engaging a DCAA post-award review), clearly document that the sweep data was NOT reviewed, but was provided to DCAA.

# Section IV – Analysis

## A. Evaluating Historical Cost Data

While the specifics will vary according to the circumstances of each acquisition, it is critical for the CO to have a proposal evaluation plan in place to ensure the optimal subset of data is obtained to permit efficient and effective proposal evaluation, negotiation, and establishment of a fair and reasonable price.

The CO is responsible for documenting a clear, well-supported determination that the price negotiated is fair and reasonable. Under TINA Lite, that determination will be grounded primarily in analysis of historical actual cost data, supplemented by other available pricing tools including:

- Comparison of proposed costs to historical actuals, with analysis of variances;
- Comparison of proposed estimating factors to prior actual outcomes;
- DCMA forward pricing rate positions;
- DCAA advisory services or audit findings where applicable;
- Market data, parametric comparisons, or independent Government estimates for unique elements; and
- CSDR data where available.

The post-negotiation memorandum clearly documents the basis for the price reasonableness determination upon which the CO relied and addresses each major cost element, including the treatment of non-recurring and changed work. Additionally, it should be noted that just because the contractor incurred a cost and is presenting it as an actual, it is not inherently reasonable. Rather, it is a CO business decision of what costs the Department will recognize as part of a fair and reasonable final contract price, regardless of whether a specific cost is technically allowable, allocable, or recoverable.

# Section V – Additional Information, Resources, and Policy

The following resources provide additional information and policy on TINA Lite pricing authorities:

**DFARS and PGI – Policy and Prescription:**
DFARS RFO site,
https://www.acq.osd.mil/dpap/dars/dfars_far_overhaul_class_deviations.html

- DFARS 215.403-72, Certified cost or pricing data under the Program to Accelerate Contracting and Pricing Processes
- DFARS 215.110-70(i) and (j)

**DFARS and PGI – Solicitation Provision and Clauses:**
DFARS RFO site,
https://www.acq.osd.mil/dpap/dars/dfars_far_overhaul_class_deviations.html

- DFARS 252.215-7988 (JUL 2026) (DEVIATION 2026-0048) – Requirements for Certified Cost or Pricing Data and Data Other Than Certified Cost or Pricing Data Under the Program to Accelerate Contracting and Pricing Processes (solicitation provision, as modified for TINA Lite participation)
- DFARS 252.215-7989 (JUL 2026) (DEVIATION 2026-0048) – Requirements for Certified Cost or Pricing Data and Data Other Than Certified Cost or Pricing Data—Modifications-- Under the Program to Accelerate Contracting and Pricing Processes (contract clause, as modified for TINA Lite participation)

**OUSW(A&S) / DPCAP:**

- Defense Pricing, Contracting, and Acquisition Policy – Price, Cost and Finance site: https://www.acq.osd.mil/asda/dpc/pcf/
- DPCAP Specific Pricing Topics: https://www.acq.osd.mil/asda/dpc/pcf/pricing-topics.html
- DPCAP Best Practices/Lessons Learned for Sole Source Pricing: https://www.acq.osd.mil/asda/dpc/pcf/resources-training.html
- DPCAP PCF mailbox: osd.pentagon.ousd-a-s.mbx.dpc-pcf@mail.mil

**Training:**

- Warfighting Acquisition University (WarU) Contract Pricing Reference Guides
- WarU Contracting Functional Area