



ACQUISITION
AND SUSTAINMENT

OFFICE OF THE ASSISTANT SECRETARY OF WAR
3000 DEFENSE PENTAGON
WASHINGTON, DC 20301-3000

In reply refer to
DARS Tracking Number: 2026-O0044

MEMORANDUM FOR COMMANDER, UNITED STATES CYBER
COMMAND (ATTN: ACQUISITION EXECUTIVE)
COMMANDER, UNITED STATES SPECIAL OPERATIONS
COMMAND (ATTN: ACQUISITION EXECUTIVE)
COMMANDER, UNITED STATES TRANSPORTATION
COMMAND (ATTN: ACQUISITION EXECUTIVE)
DEPUTY ASSISTANT SECRETARY OF THE ARMY
(PROCUREMENT)
DEPUTY ASSISTANT SECRETARY OF THE NAVY
(PROCUREMENT)
DEPUTY ASSISTANT SECRETARY OF THE AIR FORCE
(CONTRACTING)
DEFENSE AGENCY AND DOD FIELD ACTIVITY DIRECTORS

SUBJECT: Class Deviation—Contract Obligations in Advance of Fiscal Year 2026 Funds

Effective immediately, contracting officers shall use the attached deviation clause 252.232-7998, Obligations in Advance of Fiscal Year 2026 Funding (DEVIATION 2026-O0044), when awarding contracts, modifications to existing contracts including those exercising options, task orders, or delivery orders to obtain supplies and services necessary to carry out or support excepted activities in advance of the availability of fiscal year 2026 funds. This deviation does not apply to contract actions using existing appropriations that are currently available for obligation and liquidation of obligations, such as prior year funds.

Contracting officers shall ensure that each contract action awarded in advance of appropriations includes the attached deviation clause and complies with the following:

(1) Deputy Secretary of War memorandum, Guidance for Continuation of Operations During a Lapse of Appropriations, dated January 30, 2026;

(2) Department of War (DoW) Contingency Plan Guidance for Continuation of Operations in the Absence of Available Appropriations, dated January 2026; and

(2) Applicable military department or other DoW component guidance pertaining to the award of contracts in the absence of appropriations.

All contract actions including deviation clause 252.232-7998, Obligations in Advance of Fiscal Year 2026 Funding (DEVIATION 2026-O0044), must be appropriately authorized in

Class Deviation 2026-O0044
Contract Obligations In Advance of Fiscal Year 2026 Funds

accordance with Departmental or DoW component guidance. For those military departments or other DoW components that have not issued separate guidance, all actions that include this deviation clause must be authorized at a level not lower than the head of the contracting activity. Contracting officers shall place a copy of such authorization in the contract file.

Contracting officers shall ensure that any contract action using the attached deviation clause is bilateral, reflecting the mutual agreement of the parties.

This class deviation remains in effect until rescinded. Inquiries regarding this class deviation can be addressed to osd.pentagon.ousd-a-s.mbx.dpc-cp@mail.mil.

John M. Tenaglia
Principal Director,
Defense Pricing, Contracting, and
Acquisition Policy

Attachment:
As stated

**252.232-7998 Obligations in Advance of Fiscal Year 2026 Funding
(DEVIATION 2026-O0044)**

When awarding contracts, modifications to existing contracts including those exercising options, task orders, or delivery orders to obtain supplies and services necessary to carry out or support excepted activities in advance of the availability of fiscal year 2026 funds, use the following clause:

**OBLIGATIONS IN ADVANCE OF FISCAL YEAR 2026 FUNDING
(FEB 2026) (DEVIATION 2026-O0044)**

The Department of Defense has the authority to enter into this contractual action and to obligate the Government in advance of appropriations; however, appropriated funds are not currently available to make payments under this contract to liquidate this obligation. When appropriated funds become available, the Government will make payment in accordance with the terms of this contract, including the payment of interest where applicable under the Prompt Payment Act. This clause supersedes conflicting terms of any other provision in this contract dealing with contract payment or financing until funds are made available to the Contracting Officer for this contractual action.

(End of clause)