PART 31--CONTRACT COST PRINCIPLES AND PROCEDURES

Authority: 40 U.S.C. 486(c); 10 U.S.C. chapter 137; and 42 U.S.C. 2473(c).

2. Section 31.205–6 is amended by adding paragraph (j)(3)(v); by revising the first sentence of paragraph (j)(4); and by redesignating paragraph (o)(4) as (o)(5) and adding a new paragraph (o)(4) to read as follows:

31.205–6 Compensation for personal services.

* * * * *

(j)(3) * * *

* * * * *

(v) Increased pension costs resulting from the withdrawal of assets from a pension fund and transfer to another employee benefit plan fund are unallowable except to the extent authorized by an advance agreement. The advance agreement shall:

(A) State the amount of the Government's equitable share in the gross amount withdrawn; and

(B) Provide that the Government receive a credit equal to the amount of the Government's equitable share of the gross withdrawal. If a transfer is made without such an agreement, paragraph (j)(4) of this subsection will apply to the transfer as a constructive withdrawal and receipt of the funds by the contractor.

(4) *Termination of defined benefit pension plans.* When excess or surplus assets revert to the contractor as a result of termination of a defined benefit pension plan, or such assets are constructively received by it for any reason, the contractor shall make a refund or give a credit to the Government for its equitable share of the gross amount withdrawn. * * *

* * * * *

(o)(4) Costs of postretirement benefits attributable to past service ("transition obligation") as defined in Financial Accounting Standards Board Statement 106, paragraph 110, are allowable subject to the following limitation: The allowable amount of such costs assignable to a contractor fiscal year cannot exceed the amount of such costs which would be assigned to that contractor fiscal year under the delayed recognition methodology described in paragraphs 112 and 113 of Statement 106.

* * * * *

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DEPARTMENT OF DEFENSE

GENERAL SERVICES ADMINISTRATION

NATIONAL AERONAUTICS AND SPACE ADMINISTRATION

48 CFR Part 31

RIN 9000–AD98

[FAR Case 90–26; Item X]

Federal Acquisition Regulation; Travel Costs

AGENCIES: Department of Defense (DOD), General Services Administration (GSA), and National Aeronautics and Space Administration (NASA).

ACTION: Final rule.

SUMMARY: The Civilian Agency Acquisition Council and the Defense Acquisition Regulations Council have agreed on a final rule amending FAR 31.205–46 to prevent the erroneous interpretation that the maximum allowable contractor per diem costs must be calculated in the same manner as the "lodgings-plus" method contained in the Federal Travel Regulations.

EFFECTIVE DATE: September 23, 1991.

FOR FURTHER INFORMATION CONTACT: Mr. Jeremy Olson at (202) 501–3221 in reference to this FAR case. For general information, contact Ms. Beverly Fayson, FAR Secretariat, room 4041, GS Building, Washington, DC 20405 (202) 501–4755. Please cite FAC 90–7, FAR case 90–26.

SUPPLEMENTARY INFORMATION:

A. Background

Travel Costs

A notice of a proposed rule to clarify the travel cost principle at FAR 31.205–46 was published in the **Federal Register** on June 13, 1990 (55 FR 24068). Public comments received were considered by both Councils and several changes were made in the development of the final rule. The purpose of this rule is to make it clear that while downward adjustments form the Government's maximum per diem rates are generally appropriate on partial travel days or on days when no lodging costs have been incurred, contractors are not required to calculate these adjustments in accordance with Government travel regulations. Contractors may instead utilize their own travel policy procedures, so long as the result constitutes a reasonable charge to the contract.

B. Regulatory Flexibility Act

DOD, GSA, and NASA certify that the final rule in FAC 90–7 will not have a significant economic impact on a substantial number of small entities under the Regulatory Flexibility Act (5. U.S.C. 601, *et seq.*) because most contracts awarded to small entities are awarded on a competitive, fixed-price basis and the cost principles do not apply.

C. Paperwork Reduction Act

The Paperwork Reduction Act (Pub. L. 96–511) does not apply because the final rule does not impose any recordkeeping requirements or information collection requirements or collection of information from offerors, contractors, or members of the public which require the approval of OMB under 44 U.S.C. 3501, *et seq.* Under the current rules of the FAR, particularly the clauses at 52.215–2, "Audit–Negotiation," and 52.216–7, "Allowable Costs and Payment," offerors and contractors are required to maintain, and provide access to, records sufficient to permit the Government to determine the allowability and reasonableness of costs.

D. Public Comments

On June 13, 1990, a proposed rule was published in the **Federal Register** (55 FR 24068). Comments received from 18 individuals and organizations were considered by the Councils; several changes were made in the development of the final rule.

List of Subjects in 48 CFR Part 31

Government procurement.

Dated: July 24, 1991.

Albert A. Vicchiolla,

Director, Office of Federal Acquisition Policy.

Therefore, 48 CFR part 31 is amended as set forth below:

1. The authority citation for 48 CFR part 31 continues to read as follows:

Authority: 40 U.S.C. 486(c); 10 U.S.C. chapter 137; and 42 U.S.C. 2473(c).

PART 31—CONTRACT COST PRINCIPLES AND PROCEDURES

2. Section 31.205–46 is amended in paragraph (a)(1) by removing the words "paragraphs (b) through (f) of" and inserting in their place "the limitations contained in"; by revising paragraph (a)(4); and adding paragraph (a)(6) to read as follows:

31.205–46 Travel costs.

(a) * * *

(4) Subparagraphs (a)(2) and (a)(3) of this subsection do not incorporate the regulations cited in subdivisions (a)(2)(i), (ii), and (iii) of this subsection in their entirety. Only the maximum per diem rates, the definitions of lodging, meals, and incidental expenses, and the regulatory coverage dealing with special or unusual situations are incorporated herein.

* * * * *

(6) The maximum per diem rates referenced in subparagraph (a)(2) of this subsection generally would not constitute a reasonable daily charge—

(i) When no lodging costs are incurred; and/or

(ii) On partial travel days (*e.g.*), day of departure and return).

Appropriate downward adjustments from the maximum per diem rates would normally be required under these circumstances. While these adjustments need not be calculated in accordance with the Federal Travel Regulations or Joint Travel Regulations, they must result in a reasonable charge.

* * * * *

[FR Doc. 91-19706 Filed 8-21-91; 8:45 am]
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DEPARTMENT OF DEFENSE

GENERAL SERVICES ADMINISTRATION

NATIONAL AERONAUTICS AND SPACE ADMINISTRATION

48 CFR Part 45

[FAR Case 91-21; Item XI]

Federal Acquisition Regulation; Screening of Contractor Inventory

AGENCIES: Department of Defense (DOD), General Services Administration (GSA), and National Aeronautics and Space Administration (NASA).

ACTION: Final rule.

SUMMARY: The Civilian Agency Acquisition Council and the Defense Acquisition Regulations Council have agreed on a final rule to revise the Federal Acquisition Regulation (FAR) to update FAR subpart 45.6, Reporting, Redistribution, and Disposal of Contractor Inventory, to conform with changes to the Federal Property Management Regulations (FPMR) and the Federal Information Resource Management Regulation (FIRMR).

EFFECTIVE DATE: September 23, 1991.

FOR FURTHER INFORMATION CONTACT: For information pertaining to this case, contact Ms. Jeritta Parnell at (202) 501-4082. For general information, contact Ms. Beverly Fayson, FAR Secretariat, room 4041, GS Building, Washington, DC 20405 (202) 501-4755. Please cite FAC 90-7, FAR case 91-21.

SUPPLEMENTARY INFORMATION:

A. Background

Screening of Contractor Inventory

The General Services Administration, which has the management responsibility for its Federal Supply Service's program for excess personal property, has requested amendments to section 45.608 of the Federal Acquisition Regulation. The amendments to 45.608 are necessary to increase the threshold for screening of contractor inventory to be consistent with the Federal Property Management Regulations (FPMR).

B. Public Comments and Regulatory Flexibility Act

The final rule does not constitute a significant FAR revision within the meaning of FAR 1.501 and Public Law 98-577 and publication for public comment is not required. Therefore, the Regulatory Flexibility Act does not apply. However, comments from small entities concerning the affected FAR subpart will be considered in accordance with section 610 of the Act. Such comments must be submitted separately and cite FAC 90-7, FAR case 91-21, in correspondence.

C. Paperwork Reduction Act

The Paperwork Reduction Act (Pub. L. 96-511) is inapplicable, since the amendments to FAR subpart 45.6 do not impose recordkeeping information collection requirements or collection of information from offerors, contractors, or members of the public which require the approval of OMB under 44 U.S.C. 3501, *et seq.*

List of Subjects in 48 CFR Part 45

Government procurement.

Dated: July 24, 1991.

Albert A. Vicchiolla,

Director, Office of Federal Acquisition Policy.

Therefore, 48 CFR part 45 is amended as set forth below:

1. The authority citation for 48 CFR part 45 continues to read as follows:

Authority: 40 U.S.C. 486(c); 10 U.S.C. chapter 137; and 42 U.S.C. 2473(c).

PART 45—GOVERNMENT PROPERTY

45.606-5 [Amended]

2. Section 45.606-5 is amended in paragraph (c)(3)(iv) by removing the words "$500 or less." and inserting in their place "less than $1,000 ($500 for furniture)."; and in paragraph (c)(3)(v) by removing the words "more than $500," and inserting in their place "$1,000 or more ($500 for furniture),".

45.608-1 [Amended]

3. Section 45.608-1(b) is amended in the second column, first entry of Table 45-1 by removing the words "in excess of $500" and inserting in their place "valued at $1,000 or more ($500 for furniture)"; and in the second column, third entry, by removing the words "$500 or less" and inserting in their place "less than $1,000 ($500 for furniture)".

45.608-2 [Amended]

4. Section 45.608-2 is amended in paragraph (a) by removing the words "in excess of $500" and inserting in their place "of $1,000 or more ($500 for furniture)".

5. Section 45.608-5(d) is revised to read as follows:

45.608-5 Special items screening.

* * * * *

(d) *Procedures for automatic data processing equipment (ADPE).* See the FIRMR (41 CFR part 201-33).

* * * * *

6. Section 45.608-8(b) is amended by revising Item 5 to read as follows:

45.608-8 Report of excess personal property (SF 120).

* * * * *

(b) * * *

Item 5, To. Enter the name(s) address(es) and of the screening agencies or the GSA regional office serving the geographic area in which the property is located.

* * * * *

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DEPARTMENT OF DEFENSE

GENERAL SERVICES ADMINISTRATION

NATIONAL AERONAUTICS AND SPACE ADMINISTRATION

48 CFR Part 50

[FAR Case 91-22; Item XII]

Federal Acquisition Regulation; Extraordinary Contractual Actions

AGENCIES: Department of Defense (DOD), General Services Administration (GSA), and National Aeronautics and Space Administration (NASA).

ACTION: Final rule.

SUMMARY: The Civilian Agency Acquisition Council and the Defense Acquisition Regulations Council have

agreed on a final rule to amend FAR subpart 50.1 by removing section 50.103, Deviations. FAR 50.103 is unnecessary because subpart 1.4 prescribes adequate policies and procedures for authorizing deviations from the FAR.

EFFECTIVE DATE: September 23, 1991.

FOR FURTHER INFORMATION CONTACT: Ms. Linda Klein at (202) 501–3775 in reference to this FAR case. For general information, contact Ms. Beverly Fayson, FAR Secretariat, room 4041, GS Building, Washington, DC 20405 (202) 501–4755. Please cite FAC 90–7, FAR case 91–22.

SUPPLEMENTARY INFORMATION:

A. Background

Extraordinary Contractual Actions

This rule is being published as a final rule without prior publication as a proposed rule because it is not a significant revision within the meaning of FAR 1.501 and involves only internal agency operating procedures.

Under FAR 50.103, deviations to part 50 currently require, for the defense agencies, approval of the Secretary of Defense and for civilian agencies, approval of the agency head. FAR 50.101 already identifies the appropriate level of indemnification approval authorities within the Department of Defense and civilian agencies, and FAR subpart 1.4 prescribes adequate policies and procedures for authorizing deviations from the FAR.

B. Regulatory Flexibility Act

The final rule does not constitute a significant FAR revision within the meaning of FAR 1.501 and Public Law 98–577 and publication for public comment is not required. Therefore, the Regulatory Flexibility Act does not apply. However, comments from small entities concerning the affected FAR subpart will be considered in accordance with section 610 of the Act. Such comments must be submitted separately and cite FAR case 91–22, FAC 90–7.

C. Paperwork Reduction Act

The Paperwork Reduction Act (Pub. L. 96–511) does not apply because the final rule does not impose any recordkeeping requirements or information collection requirements or collection of information from offerors, contractors, or members of the public which require the approval of OMB under 44 U.S.C. 3501, *et seq.*

List of Subjects in 48 CFR Part 50

Government procurement.

Dated: July 24, 1991.

Albert A. Vicchiolla,

Director, Office of Federal Acquisition Policy.

Therefore, 48 CFR part 50 is amended as set forth below:

1. The authority citation for 48 CFR part 50 continues to read as follows:

PART 50—EXTRAORDINARY CONTRACTUAL ACTIONS

Authority: 40 U.S.C. 486(c); 10 U.S.C. chapter 137; and 42 U.S.C. 2473(c).

50.103 [Removed and Reserved]

2. Section 50.103 is removed and reserved.

[FR Doc. 91–19708 Filed 8–21–91; 8:45 am]

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DEPARTMENT OF DEFENSE

GENERAL SERVICES ADMINISTRATION

NATIONAL AERONAUTICS AND SPACE ADMINISTRATION

48 CFR Part 53

[FAR Case 91–33; Item XIII]

Federal Acquisition Regulation; Contract Security Classification Specification

AGENCIES: Department of Defense (DOD), General Services Administration (GSA), and National Aeronautics and Space Administration (NASA).

ACTION: Final rule.

SUMMARY: The Civilian Agency Acquisition Council and the Defense Acquisition Regulations Council have agreed to replace the January 1978 version of DD Form 254, Department of Defense Contract Security Classification Specification, at 53.303–DD–254, with the December 1990 version. Revisions were made to the form to reflect the most current security procedures and regulations.

EFFECTIVE DATE: September 23, 1991.

FOR FURTHER INFORMATION CONTACT: Mr. Jack O'Neill at (202) 501–3856 in reference to this FAR case. For general information, contact Ms. Beverly Fayson, FAR Secretariat, room 4041, GS Building, Washington, DC 20405, (202) 501–4755. Please cite FAC 90–7, FAR case 91–33.

SUPPLEMENTARY INFORMATION:

A. Regulatory Flexibility Act

This rule does not constitute a significant FAR revision within the meaning of FAR 1.501 and Public Law 98–577 and publication for public comment is not required. Therefore, the Regulatory Flexibility Act does not apply. However, comments from small entities concerning the affected FAR subpart will be considered in accordance with section 610 of the Act. Such comments must be submitted separately and cite FAR case 91–33, FAC 90–7.

B. Paperwork Reduction Act

The Paperwork Reduction Act does not apply because the changes to the FAR do not impose recordkeeping information collection requirements or collection of information from offerors, contractors, or members of the public which require the approval of OMB under 44 U.S.C. 3501, *et seq.*

List of Subjects in 48 CFR Part 53

Government procurement.

Dated: July 24, 1991.

Albert A. Vicchiolla,

Director, Office of Federal Acquisition Policy.

Therefore, 48 CFR part 53 is amended as set forth below:

1. The authority citation for 48 CFR part 53 continues to read as follows:

PART 53—FORMS

Authority: 40 U.S.C. 486(c); 10 U.S.C. chapter 137; and 42 U.S.C. 2473(c).

53.303–DD–254 Department of Defense DD Form 254, Contract security Classification specification.

2. Section 53.303–DD–254 is amended by replacing the January 1978 edition of DD Form 254 with the December 1990 edition.

BILLING CODE 6820–34–M