

reimburse institutions for their costs in connection with food service operations, including administrative expenses, under this part. Funds must be made available in an amount no less than the sum of the totals obtained under paragraphs (b), (c), (d), (e), (f), and (i) of this section. However, in any fiscal year, the aggregate amount of assistance provided to a State under this part must not exceed the sum of the Federal funds provided by the State to participating institutions within the State for that fiscal year and any funds used by the State under paragraphs (i) and (k) of this section.

(c) *Emergency shelter funds.* For meals and snacks served to children in emergency shelters, funds will be made available to each State agency in an amount equal to the total calculated by multiplying the number of meals and snacks served in the Program within the State to such children by the national average payment rate for free meals and free snacks under section 11 of the National School Lunch Act.

(h) \* \* \*  
(1) \* \* \*

(2) The rates for meals, including snacks, served in child care centers, emergency shelters, adult day care centers, and outside-school-hours care centers will be adjusted annually, on July 1, on the basis of changes in the series for food away from home of the Consumer Price Index for All Urban Consumers published by the Department of Labor. \* \* \*

- 4. In § 226.6:
  - a. Revise the heading of paragraph (d) and add a new second sentence to the introductory text;
  - b. Redesignate paragraphs (d)(2) and (d)(3) as paragraphs (d)(3) and (d)(4), respectively, and add a new paragraph (d)(2); and
  - c. Amend newly redesignated (d)(3)(i) by removing the reference “(d)(3)” and adding in its place the reference “(d)(4)”.

The revision and additions read as follows:

**§ 226.6 State agency administrative responsibilities.**

(d) *Licensing/approval for institutions or facilities providing child care.* \* \* \* Emergency shelters are exempt from licensing/approval requirements contained in this section but must meet the requirements of paragraph (d)(2) to be eligible to participate in the Program.

(2) *Health and safety requirements for emergency shelters.* To be eligible to participate in the Program, emergency shelters must meet applicable State or local health and safety standards.

- 5. In § 226.7, revise paragraph (f) to read as follows:

**§ 226.7 State agency responsibilities for financial management.**

(f) *Rate assignment.* Each State agency must require institutions (other than emergency shelters and sponsoring organizations of emergency shelters or day care homes) to submit, not less frequently than annually, information necessary to assign rates of reimbursement as outlined in § 226.9.

**§ 226.8 [Amended]**

- 6. In § 226.8, remove the reference “§ 226.4(h)” in the first sentence of paragraph (b), the first sentence of paragraph (c), and the first and second sentences of paragraph (d), and add in its place the reference “§ 226.4(i)”.

- 7. In § 226.9:

- a. Add a new second sentence in paragraph (a);
- b. Revise paragraph (b) introductory text; and
- c. Revise paragraph (b)(2).

The addition and revisions read as follows:

**§ 226.9 Assignment of rates of reimbursement for centers.**

(a) \* \* \* However, only free rates for meals and snacks as described in § 226.4(i)(2) must be assigned for emergency shelters. \* \* \*

(b) Except for emergency shelters, the State agency shall either:

- (2) Establish claiming percentages, not less frequently than annually, for each institution on the basis of the number of enrolled participants eligible for free, reduced price, and paid meals. Children who only participate in emergency shelters must not be considered to be enrolled participants for the purpose of establishing claiming percentages; or

**§ 226.11 [Amended]**

- 8. In § 226.11, amend the first sentence of paragraph (a) by adding the words “, emergency shelters,” after the words “adult day care centers”.
- 9. In § 226.15, revise the first two sentences of paragraph (e)(2) to read as follows:

**§ 226.15 Institution provisions.**

(e) \* \* \*

(2) Documentation of the enrollment of each participant at centers (except for outside-school-hours care centers and emergency shelters). All types of centers, except for emergency shelters, must maintain information used to determine eligibility for free or reduced price meals in accordance with § 226.23(e)(1). \* \* \*

**§ 226.16 [Amended]**

- 10. In § 226.16:
  - a. Amend paragraph (f) by adding the words “emergency shelters,” after the words “adult day care centers.”;
  - b. Amend the first sentence of paragraph (h) by adding the words “, emergency shelters,” after the words “adult day care centers”.

- 11. In § 226.23:

- a. Revise the second sentence of paragraph (d); and
- b. Amend the first sentence of paragraph (e)(1)(i) by adding the words “(other than emergency shelters)” after the word “institutions”.

The revision reads as follows:

**§ 226.23 Free and reduced-price meals.**

(d) \* \* \* All media releases issued by institutions, except for sponsoring organizations of day care homes, emergency shelters, and other institutions that elect not to charge separately for meals, shall include the Secretary’s Income Eligibility Guidelines for Free and Reduced-Price Meals. \* \* \*

Dated: December 23, 2005.

**Roberto Salazar,**

*Administrator, Food and Nutrition Service.*

[FR Doc. 05–24683 Filed 12–30–05; 8:45 am]

**BILLING CODE 3410–30–P**

**DEPARTMENT OF HEALTH AND HUMAN SERVICES**

**Food and Drug Administration**

**21 CFR Part 558**

**New Animal Drugs; Monensin**

**AGENCY:** Food and Drug Administration, HHS.

**ACTION:** Final rule.

**SUMMARY:** The Food and Drug Administration (FDA) is amending the animal drug regulations to reflect approval of a supplemental new animal

drug application (NADA) filed by Elanco Animal Health. The supplemental NADA revises the description of growing cattle fed monensin Type C medicated feeds for increased rate of weight gain and for prevention and control of coccidiosis.

**DATES:** This rule is effective January 3, 2006.

**FOR FURTHER INFORMATION CONTACT:** Eric S. Dubbin, Center for Veterinary Medicine (HFV-126), Food and Drug Administration, 7500 Standish Pl., Rockville, MD 20855, 301-827-0232, e-mail: edubbin@cvm.fda.gov.

**SUPPLEMENTARY INFORMATION:** Elanco Animal Health, A Division of Eli Lilly & Co., Lilly Corporate Center, Indianapolis, IN 46285, filed a supplement to NADA 95-735 that provides for the use of RUMENSIN 80 (monensin sodium) Type A medicated article. The supplemental NADA revises the description of growing cattle fed monensin Type C medicated feeds for increased rate of weight gain and for prevention and control of coccidiosis. The supplemental NADA is approved as of November 18, 2005, and the regulations in 21 CFR 558.355 are amended to reflect the approval. The basis of approval is discussed in the freedom of information summary.

In accordance with the freedom of information provisions of 21 CFR part 20 and 21 CFR 514.11(e)(2)(ii), a summary of safety and effectiveness data and information submitted to support approval of this application may be seen in the Division of Dockets Management (HFA-305), Food and Drug Administration, 5630 Fishers Lane, rm. 1061, Rockville, MD 20852, between 9 a.m. and 4 p.m., Monday through Friday.

The agency has determined under 21 CFR 25.33(a)(1) that this action is of a type that does not individually or cumulatively have a significant effect on the human environment. Therefore, neither an environmental assessment nor an environmental impact statement is required.

This rule does not meet the definition of "rule" in 5 U.S.C. 804(3)(A) because it is a rule of "particular applicability." Therefore, it is not subject to the congressional review requirements in 5 U.S.C. 801-808.

**List of Subjects in 21 CFR Part 558**

Animal drugs, Animal feeds.

■ Therefore, under the Federal Food, Drug, and Cosmetic Act and under authority delegated to the Commissioner of Food and Drugs and redelegated to the Center for Veterinary Medicine, 21 CFR part 558 is amended as follows:

**PART 558—NEW ANIMAL DRUGS FOR USE IN ANIMAL FEEDS**

■ 1. The authority citation for 21 CFR part 558 continues to read as follows:

**Authority:** 21 U.S.C. 360b, 371.

■ 2. In § 558.355, in paragraph (f)(3)(iii)(b), remove "Feed to pasture cattle (slaughter, stocker, feeder, and dairy and beef replacement heifers)."; and revise paragraphs (f)(3)(iii)(a), (f)(3)(x)(a), and (f)(3)(x)(c) to read as follows:

**§ 558.355 Monensin.**

\* \* \* \* \*

- (f) \* \* \*
- (3) \* \* \*
- (iii) \* \* \*

(a) *Indications for use.* Growing cattle on pasture or in dry lot (stocker and feeder cattle and dairy and beef replacement heifers): For increased rate of weight gain; for prevention and control of coccidiosis due to *Eimeria bovis* and *E. zuernii*.

\* \* \* \* \*

- (x) \* \* \*

(a) *Indications for use.* Growing cattle on pasture or in dry lot (stocker and feeder cattle and dairy and beef replacement heifers): For increased rate of weight gain; for prevention and control of coccidiosis due to *Eimeria bovis* and *E. zuernii*.

\* \* \* \* \*

(c) *Limitations.* Feed at a rate of 50 to 200 milligrams per head per day. During the first 5 days of feeding, cattle should receive no more than 100 milligrams per day. Do not feed additional salt or minerals. Do not mix with grain or other feeds. Monensin is toxic to cattle when consumed at higher than approved levels. Stressed and/or feed- and/or water-deprived cattle should be adapted to the pasture and to unmedicated mineral supplement before using the monensin mineral supplement. The product's effectiveness in cull cows and bulls has not been established. Consumption by unapproved species may result in toxic reactions.

\* \* \* \* \*

Dated: December 14, 2005.

**Stephen D. Vaughn,**

*Director, Office of New Animal Drug Evaluation, Center for Veterinary Medicine.*

[FR Doc. 05-24671 Filed 12-30-05; 8:45 am]

**BILLING CODE 4160-01-S**

**DEPARTMENT OF THE TREASURY**

**Internal Revenue Service**

**26 CFR Parts 1 and 602**

[TD 9237]

RIN 1545-BE05

**Designated Roth Contributions to Cash or Deferred Arrangements Under Section 401(k)**

**AGENCY:** Internal Revenue Service (IRS), Treasury.

**ACTION:** Final regulations.

**SUMMARY:** This document contains amendments to the regulations under section 401(k) and (m) of the Internal Revenue Code. These regulations provide guidance concerning the requirements for designated Roth contributions under qualified cash or deferred arrangements described in section 401(k). These regulations affect section 401(k) plans that provide for designated Roth contributions and participants eligible to make elective contributions under these plans.

**DATES:** Effective Date: These regulations are effective January 1, 2006. Applicability Date: These regulations apply to plan years beginning on or after January 1, 2006.

**FOR FURTHER INFORMATION CONTACT:** Cathy A. Vohs, 202-622-6090 or R. Lisa Mojiri-Azad, 202-622-6060 (not toll-free numbers).

**SUPPLEMENTARY INFORMATION:**

**Paperwork Reduction Act**

The collection of information contained in these final regulations has been reviewed and approved by the Office of Management and Budget in accordance with the Paperwork Reduction Act of 1995 (44 U.S.C. 3507(d)) under control number 1545-1930.

The collection of information in these regulations is in 26 CFR 1.401(k)-1(f)(1)&(2). This information is required to comply with the separate accounting and recordkeeping requirements of section 402A.

The estimated annual burden per respondent under control number 1545-1930 is 1 hour.

Comments concerning the accuracy of this burden estimate and suggestions for reducing this burden should be sent to the Internal Revenue Service, Attn: IRS Reports Clearance Officer, SE:CAR:MP:T:T:SP Washington, DC 20224, and to the Office of Management and Budget, Attn: Desk Officer for the Department of the Treasury, Office of