

DEPARTMENT OF DEFENSE**GENERAL SERVICES
ADMINISTRATION****NATIONAL AERONAUTICS AND
SPACE ADMINISTRATION****48 CFR Parts 4, 31, 35, and 52**

[FAC 2005–84; Item II; Docket No. 2015–0052; Sequence No. 3]

**Federal Acquisition Regulation;
Technical Amendments**

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

ACTION: Final rule.

SUMMARY: This document makes amendments to the Federal Acquisition Regulation (FAR) in order to make editorial changes.

DATES: *Effective:* September 3, 2015.

FOR FURTHER INFORMATION CONTACT: The Regulatory Secretariat Division (MVCB), 1800 F Street NW., 2nd Floor, Washington, DC 20405, 202–501–4755, for information pertaining to status or publication schedules. Please cite FAC 2005–84, Technical Amendments.

SUPPLEMENTARY INFORMATION:

In order to update certain elements in 48 CFR parts 4, 31, 35, and 52 this document makes editorial changes to the FAR. The change to part 31 adds text erroneously deleted during the production of FAR Case 2011–019, published at 78 FR 37697 (June 21, 2013).

**List of Subject in 48 CFR Parts 4, 31, 35,
and 52**

Government procurement.

Dated: August 26, 2015.

William Clark,

Director, Office of Government-wide Acquisition Policy, Office of Acquisition Policy, Office of Government-wide Policy.

Therefore, DoD, GSA, and NASA amend 48 CFR parts 4, 31, 35, and 52 as set forth below:

■ 1. The authority citation for 48 CFR parts 4 and 31 continues to read as follows:

Authority: 40 U.S.C. 121(c); 10 U.S.C. chapter 137; and 51 U.S.C. 20113.

PART 4—ADMINISTRATIVE MATTERS**4.605 [Amended]**

■ 2. Amend section 4.605 by removing from paragraph (e) “by October 1, 2015” and adding “by March 31, 2016” in its place.

**PART 31—CONTRACT COST
PRINCIPLES AND PROCEDURES**

■ 3. Amend section 31.205–6 by revising paragraph (o)(2)(iii)(A) to read as follows:

31.205–6 Compensation for personal services.

* * * * *

(o) * * *

(2) * * *

(iii) * * *

(A) Be measured and assigned in accordance with one of the following two methods described under paragraphs (o)(2)(iii)(A)(1) or (o)(2)(iii)(A)(2) of this subsection:

(1) Generally accepted accounting principles. However, transitions from the pay-as-you-go method to the accrual accounting method must be handled according to paragraphs (o)(2)(iii)(A)(1)(i) through (iii) of this subsection.

(i) In the year of transition from the pay-as-you-go method to accrual accounting for purposes of Government contract cost accounting, the transition obligation shall be the excess of the accumulated PRB obligation over the fair value of plan assets determined in accordance with subparagraph (o)(2)(iii)(E) of this section; the fair value must be reduced by the prepayment credit as determined in accordance with subparagraph (o)(2)(iii)(F) of this subsection.

(ii) PRB cost attributable to the transition obligation assigned to the current year that is in excess of the amount assignable to accounting periods on the basis of a straight line amortization of the transition obligation over the average remaining working lives of active employees covered by the PRB plan or a 20-year period, whichever period is longer, is unallowable. However, if the plan is comprised of inactive participants only, the PRB cost attributable to the transition obligation assigned to the current year that is in excess of the amount assignable to accounting periods on a straight line amortization of the transition obligation over the average future life expectancy of the participants is unallowable.

(iii) For a plan that transitioned from pay-as-you-go to accrual accounting for Government contract cost accounting prior to July 22, 2013, the unallowable amount of PRB cost attributable to the transition obligation amortization shall continue to be based on the cost principle in effect at the time of the transition until the original transition obligation schedule is fully amortized.

(2) Contributions to a welfare benefit fund determined in accordance with

applicable Internal Revenue Code. Allowable PRB costs based on such contributions shall—

(i) Be measured using reasonable actuarial assumptions, which shall include a health care inflation assumption unless prohibited by the Internal Revenue Code provisions governing welfare benefit funds;

(ii) Be assigned to accounting periods on the basis of the average working lives of active employees covered by the PRB plan or a 15 year period, whichever period is longer. However, if the plan is comprised of inactive participants only, the cost shall be spread over the average future life expectancy of the participants; and

(iii) Exclude Federal income taxes, whether incurred by the fund or the contractor (including any increase in PRB costs associated with such taxes), unless the fund holding the plan assets is tax-exempt under the provisions of 26 U.S.C 501(c).

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**PART 35—RESEARCH AND
DEVELOPMENT CONTRACTING**

■ 4. The authority citation for 48 CFR part 35 is revised to read as follows:

Authority: 40 U.S.C. 121(c); 10 U.S.C. chapter 137; and 51 U.S.C. 20113.

35.017–7 [Amended]

■ 5. Amend section 35.017–7 by removing “the Secretary of Transportation” and adding “the Secretary of Homeland Security” in its place.

**PART 52—SOLICITATION PROVISIONS
AND CONTRACT CLAUSES**

■ 6. The authority citation for 48 CFR part 52 continues to read as follows:

Authority: 40 U.S.C. 121(c); 10 U.S.C. chapter 137; and 51 U.S.C. 20113.

■ 7. Amend section 52.213–4 by revising the date of the clause and paragraph (b)(1)(ix) to read as follows:

**52.213–4 Terms and Conditions—
Simplified Acquisitions (Other Than
Commercial Items).**

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**Terms and Conditions—Simplified
Acquisitions (Other Than Commercial Items)
(SEP 2015)**

* * * * *

(b) * * *

(1) * * *

(ix) 52.222–55, Minimum Wages Under Executive Order 13658 (DEC 2014) (Executive Order 13658) (Applies when 52.222–6 or 52.222–41 are in the contract and performance in whole or in part is in the

United States (the 50 States and the District of Columbia)).

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■ 8. Amend section 52.219–1 by revising the date of Alternate I, introductory text and the first sentence of paragraph (c)(9) to read as follows:

52.219–1 Small Business Program Representations.

* * * * *

Alternate I (SEP 2015). As prescribed in 19.309(a)(2), add the following paragraph (c)(9) to the basic provision:

(9) *[Complete if offeror represented itself as disadvantaged in paragraph (c)(2) of this provision.]* * * *

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[FR Doc. 2015–21748 Filed 9–2–15; 8:45 am]

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DEPARTMENT OF DEFENSE

GENERAL SERVICES ADMINISTRATION

NATIONAL AERONAUTICS AND SPACE ADMINISTRATION

48 CFR Chapter 1

[Docket No. FAR 2015–0051, Sequence No. 4]

Federal Acquisition Regulation; Federal Acquisition Circular 2005–84; Small Entity Compliance Guide

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

ACTION: Small Entity Compliance Guide.

SUMMARY: This document is issued under the joint authority of DOD, GSA, and NASA. This *Small Entity Compliance Guide* has been prepared in

accordance with section 212 of the Small Business Regulatory Enforcement Fairness Act of 1996. It consists of a summary of the rules appearing in Federal Acquisition Circular (FAC) 2005–84, which amends the Federal Acquisition Regulation (FAR). An asterisk (*) next to a rule indicates that a regulatory flexibility analysis has been prepared. Interested parties may obtain further information regarding these rules by referring to FAC 2005–84, which precedes this document. These documents are also available via the Internet at <http://www.regulations.gov>.

DATES: September 3, 2015.

FOR FURTHER INFORMATION CONTACT: For clarification of content, contact the analyst whose name appears in the table below. Please cite FAC 2005–84 and the FAR case number. For information pertaining to status or publication schedules, contact the Regulatory Secretariat at 202–501–4755.

RULES LISTED IN FAC 2005–84

Item	Subject	FAR Case	Analyst
* I	EPEAT Items	2013–016	Gray.
II	Technical Amendments.		

SUPPLEMENTARY INFORMATION:

Summaries for each FAR rule follow. For the actual revisions and/or amendments made by these rules, refer to the specific item numbers and subjects set forth in the documents following these item summaries. FAC 2005–84 amends the FAR as follows:

Item I—EPEAT Items (FAR Case 2013–016)

This rule finalizes an interim rule that implemented changes in the Electronic Product Environmental Assessment

Tool (EPEAT®)-registry requirements at FAR subpart 23.7. The FAR requirement to procure EPEAT®-registered products was revised to incorporate the revised standard applicable to personal computer products and to add the standards for imaging equipment and televisions. The final rule also amends the procedures relating to the exceptions to the requirement to procure EPEAT®-registered products. There is no significant economic impact on small businesses.

Item II—Technical Amendments

Editorial changes are made at FAR 4.605(e), 31.205–6(o)(2)(iii)(A), 35.017–7 Introductory text, 52.213–4(b)(1)(ix) and 52.219–1 Alternate I (c)(9).

Dated: August 26, 2015.

William Clark,

Director, Office of Government-wide Acquisition Policy, Office of Acquisition Policy, Office of Government-wide Policy.

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