252.241–7000 devices, techniques, or services necessary to
perform this contract. The Contractor must
meet ownership eligibility conditions for
communications security equipment des-
ignated as controlled cryptographic items.
(e) The Contractor agrees to include this
clause, including this paragraph (e), in all
subcontracts which require securing tele-
communications.

(End of clause)

252.241–7000 Superseding contract.

As prescribed in 241.501–70(a), use the
following clause:

SUPERSEDING CONTRACT (DEC 1991)
This contract supersedes contract No.
which provided similar
services. Any capital credits accrued to the
Government, any remaining credits due to
the Government under the connection
charge, or any termination liability are
transferred to this contract, as follows:

CAPITAL CREDITS
(List years and accrued credits by year and
separate delivery points.)

OUTSTANDING CONNECTION CHARGE CREDITS
(List by month and year the amount cred-
ited and show the remaining amount of out-
standing credits due the Government.)

TERMINATION LIABILITY CHARGES
(List by month and year the amount of
monthly facility cost recovered and show the
remaining amount of facility cost to be re-
covered.)

(End of clause)

[56 FR 36479, July 31, 1991, as amended at 63
FR 11549, Mar. 9, 1998]

252.242–7004 Material management
and accounting system.

As prescribed in 242.7204, use the fol-
lowing clause:

MATERIAL MANAGEMENT AND ACCOUNTING
SYSTEM (JUL 2009)
(a) Definitions. As used in this clause—
(1) Material management and accounting sys-
tem (MMAS) means the Contractor’s system
or systems for planning, controlling, and ac-
counting for the acquisition, use, issuing,
and disposition of material. Material man-
agement and accounting systems may be
manual or automated. They may be stand-
alone systems or they may be integrated
with planning, engineering, estimating, pur-
chasing, inventory, accounting, or other sys-
tems.
(2) Valid time-phased requirements means
material that is—
(i) Needed to fulfill the production plan, in-
cluding reasonable quantities for scrap,
shrinkage, yield, etc.; and
(ii) Charged/billed to contracts or other
cost objectives in a manner consistent with
the need to fulfill the production plan.
(3) “Contractor” means a business unit as
defined in section 31.901 of the Federal Ac-
quision Regulation (FAR).
(b) General. The Contractor shall—
(1) Maintain an MMAS that—
(i) Reasonably forecasts material require-
ments;
(ii) Ensures that costs of purchased and
fabricated material charged or allocated to a
contract are based on valid time-phased re-
quirements; and
(iii) Maintains a consistent, equitable, and
unbiased logic for costing of material trans-
actions; and