

**DEPARTMENT OF DEFENSE****GENERAL SERVICES  
ADMINISTRATION****NATIONAL AERONAUTICS AND  
SPACE ADMINISTRATION****48 CFR Parts 22, 25, and 52**

[FAC 2005–50; FAR Case 2009–040; Item VII; Docket 2010–0092, Sequence 1]

RIN 9000–AL57

**Federal Acquisition Regulation; Trade  
Agreements Thresholds****AGENCIES:** Department of Defense (DoD), General Services Administration (GSA), and National Aeronautics and Space Administration (NASA).**ACTION:** Final rule.**SUMMARY:** DoD, GSA, and NASA have adopted as final, without change, an interim rule amending the Federal Acquisition Regulation (FAR) to incorporate increased thresholds for application of the World Trade Organization Government Procurement Agreement and the Free Trade Agreements, as determined by the United States Trade Representative.**DATES:** *Effective Date:* March 16, 2011.**FOR FURTHER INFORMATION CONTACT:**

Ms. Cecelia L. Davis, Procurement Analyst, at (202) 219–0202, for clarification of content. For information pertaining to status or publication schedules, contact the Regulatory Secretariat at (202) 501–4755. Please cite FAC 2005–50, FAR Case 2009–040.

**SUPPLEMENTARY INFORMATION:****I. Background**

DoD, GSA, and NASA published an interim rule in the **Federal Register** at 75 FR 38689 on July 2, 2010, to incorporate increased thresholds for application of the World Trade Organization Government Procurement Agreement and the Free Trade Agreements, as determined by the United States Trade Representative. Every two years, the trade agreements thresholds are adjusted according to a pre-determined formula under the agreements. These thresholds were effective on January 1, 2010. No public comments were received. DoD, GSA, and NASA have agreed to convert this FAR case from an interim to a final rule without change.

**II. Executive Order 12866**

This is a significant regulatory action and, therefore, was subject to review under Section 6(b) of Executive Order 12866, Regulatory Planning and Review,

dated September 30, 1993. This rule is not a major rule under 5 U.S.C. 804.

**III. Regulatory Flexibility Act**

The Department of Defense, the General Services Administration, and the National Aeronautics and Space Administration certify that this final rule will not have a significant economic impact on a substantial number of small entities within the meaning of the Regulatory Flexibility Act, 5 U.S.C. 601, *et seq.*, because the dollar threshold changes are designed to keep pace with inflation and thus maintain the status quo.

**IV. Paperwork Reduction Act**

The Paperwork Reduction Act (44 U.S.C. chapter 35) does apply; however, these changes to the FAR do not impose additional information collection requirements to the paperwork burden previously approved under OMB Control Numbers 9000–0130, titled: Buy American Act-Free Trade Agreements-Israeli Trade Act Certificate; 9000–0025, titled: Buy American Act, Trade Agreements Act Certificate; and 9000–0141, titled: Buy American Act-Construction.

**List of Subjects in 48 CFR Parts 22, 25,  
and 52**

Government procurement.

Dated: March 4, 2011.

**Millisa Gary,***Acting Director, Office of Governmentwide  
Acquisition Policy.***Interim Rule Adopted as Final Without  
Change**

■ Accordingly, the interim rule amending 48 CFR parts 22, 25, and 52, which was published in the **Federal Register** at 75 FR 38689 on July 2, 2010, is adopted as a final rule without change.

[FR Doc. 2011–5558 Filed 3–15–11; 8:45 am]

**BILLING CODE 6820–EP–P****DEPARTMENT OF DEFENSE****GENERAL SERVICES  
ADMINISTRATION****NATIONAL AERONAUTICS AND  
SPACE ADMINISTRATION****48 CFR Parts 30 and 52**

[FAC 2005–50; FAR Case 2009–025; Item VIII; Docket 2010–0087, Sequence 1]

RIN 9000–AL58

**Federal Acquisition Regulation;  
Disclosure and Consistency of Cost  
Accounting Practices for Contracts  
Awarded to Foreign Concerns****AGENCIES:** Department of Defense (DoD), General Services Administration (GSA), and National Aeronautics and Space Administration (NASA).**ACTION:** Final rule.**SUMMARY:** DoD, GSA, and NASA have adopted as final, without change, an interim rule amending the Federal Acquisition Regulation (FAR) to align it with a Cost Accounting Standards (CAS) Board clause, Disclosure and Consistency of Cost Accounting Practices-Foreign Concerns.**DATES:** *Effective Date:* March 16, 2011.**FOR FURTHER INFORMATION CONTACT:**

Mr. Edward N. Chambers, Procurement Analyst, at (202) 501–3221 for clarification of content. For information pertaining to status or publication schedules, contact the Regulatory Secretariat at (202) 501–4755. Please cite FAC 2005–50, FAR Case 2009–025.

**SUPPLEMENTARY INFORMATION:****I. Background**

DoD, GSA, and NASA published an interim rule in the **Federal Register** at 75 FR 34283 on June 16, 2010, to maintain consistency between CAS and FAR in matters relating to disclosure requirements of CAS for contracts awarded to foreign concerns. Specifically, the interim rule was issued in response to the Cost Accounting Standard Board's March 26, 2008, publication of a final rule, which implemented the use of the clause, Disclosure and Consistency of Cost Accounting Practices—Foreign Concerns, in CAS-covered contracts and subcontracts awarded to foreign concerns (73 FR 15939). The interim rule amended the FAR to align FAR clause 52.230–4 with the Cost Accounting Standards Board clause, Disclosure and Consistency of Cost Accounting Practices—Foreign Concerns. FAR clause 52.230–6, Administration of Cost Accounting

Standards, was also revised to include reference to FAR clause 52.230-4.

DoD, GSA, and NASA received no comments on the interim rule and have adopted the interim rule as a final rule without change.

## II. Executive Order 12866

This is not a significant regulatory action and, therefore, was not subject to review under Section 6(b) of Executive Order 12866, Regulatory Planning and Review, dated September 30, 1993. This rule is not a major rule under 5 U.S.C. 804.

## III. Regulatory Flexibility Act

The Department of Defense, the General Services Administration, and the National Aeronautics and Space Administration certify that this final rule will not have a significant economic impact on a substantial number of small entities within the meaning of the Regulatory Flexibility Act, 5 U.S.C. 601, *et seq.*, because contracts and subcontracts with small businesses are exempt from the application of the Cost Accounting Standards.

## IV. Paperwork Reduction Act

The final rule does not contain any information collection requirements that require the approval of the Office of Management and Budget under the Paperwork Reduction Act (44 U.S.C. chapter 35).

### List of Subjects in 48 CFR Parts 30 and 52

Government procurement.

Dated: March 4, 2011.

Millisa Gary,

Acting Director, Office of Governmentwide Acquisition Policy.

### Interim Rule Adopted as Final Without Change

■ Accordingly, the interim rule amending 48 CFR parts 30 and 52, which was published in the **Federal Register** at 75 FR 34283 on June 16, 2010, is adopted as a final rule without change.

[FR Doc. 2011-5559 Filed 3-15-11; 8:45 am]

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## DEPARTMENT OF DEFENSE

### GENERAL SERVICES ADMINISTRATION

### NATIONAL AERONAUTICS AND SPACE ADMINISTRATION

#### 48 CFR Part 31

[FAC 2005-50; FAR Case 2009-026; Item IX; Docket 2010-0088, Sequence 1]

RIN 9000-AL54

### Federal Acquisition Regulation; Compensation for Personal Services

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

**ACTION:** Final rule.

**SUMMARY:** DoD, GSA, and NASA have adopted as final, without change, an interim rule amending the Federal Acquisition Regulation (FAR). The interim rule aligned the FAR with the revised Cost Accounting Standards (CAS) Board standards "Cost Accounting Standard for composition and measurement of pension cost," and "Accounting for the cost of deferred compensation."

**DATES:** *Effective Date:* March 16, 2011.

**FOR FURTHER INFORMATION CONTACT:** Mr. Edward N. Chambers, Procurement Analyst, at (202) 501-3221 for clarification of content. For information pertaining to status or publication schedules, contact the Regulatory Secretariat at (202) 501-4755. Please cite FAC 2005-50, FAR Case 2009-026.

#### SUPPLEMENTARY INFORMATION:

##### I. Background

DoD, GSA, and NASA published an interim rule in the **Federal Register** at 75 FR 34285 on June 16, 2010, to maintain consistency between CAS and FAR in matters relating to the administration of CAS. The interim rule aligned the existing FAR 31.205-6(q)(2)(i) and (ii) with revisions to CAS 412 "Cost Accounting Standards for composition and measurement of pension cost," and CAS 415 "Accounting for the cost of deferred compensation."

The CAS Board had specified that the accounting of Employee Stock Ownership Plan (ESOP) costs, regardless of type, would be covered by the provisions of CAS 415 only and not by CAS 412. The CAS Board also provided criteria in CAS 415 for measuring ESOP costs and assigning these costs to cost accounting periods.

DoD, GSA, and NASA received no comments on the interim rule and have adopted the interim rule as a final rule without change.

## II. Executive Order 12866

This is not a significant regulatory action and, therefore, was not subject to review under Section 6(b) of Executive Order 12866, Regulatory Planning and Review, dated September 30, 1993. This rule is not a major rule under 5 U.S.C. 804.

## III. Regulatory Flexibility Act

The Department of Defense, the General Services Administration, and the National Aeronautics and Space Administration certify that this final rule will not have a significant economic impact on a substantial number of small entities within the meaning of the Regulatory Flexibility Act, 5 U.S.C. 601, *et seq.*, because affected small businesses are currently required to comply with CAS 412 and CAS 415. While small businesses are otherwise not subject to CAS, they are subject to selected standards for the purpose of determining allowability of costs under Government contracts. Among these standards are CAS 412 and CAS 415 as set forth in FAR 31.205-6(q). For small businesses currently using CAS 415, there will be no increase in cost or effort. For small businesses that must change from CAS 412 to CAS 415, the possible change from measuring costs in accordance with CAS 412 to CAS 415 would result, at most, in a negligible increase in administrative burden because of the similarities between CAS 412 and CAS 415. The potential increase of administrative effort, albeit minor, will be offset by the uniformity and consistency in accounting for deferred compensation costs achieved by this rule that will benefit all entities by reducing their administrative burden.

## IV. Paperwork Reduction Act

The final rule does not contain any information collection requirements that require the approval of the Office of Management and Budget under the Paperwork Reduction Act (44 U.S.C. chapter 35).

### List of Subjects in 48 CFR Part 31

Government procurement.