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**DEPARTMENT OF DEFENSE**

**GENERAL SERVICES ADMINISTRATION**

**NATIONAL AERONAUTICS AND SPACE ADMINISTRATION**

[OMB Control No. 9000-0026; Docket 2016-0053; Sequence 2]

**Submission for OMB Review; Change Order Accounting**

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

**ACTION:** Notice.

**SUMMARY:** Under the provisions of the Paperwork Reduction Act, the Regulatory Secretariat Division will be submitting to the Office of Management and Budget (OMB) a request to review and approve an extension of a previously approved information collection requirement concerning change order accounting. A notice was published in the Federal Register at 81 FR 3420 on January 21, 2016. One comment was received.

**DATES:** Submit comments on or before **[INSERT DATE 30 DAYS AFTER PUBLICATION IN THE FEDERAL REGISTER.]**

**ADDRESSES:** Submit comments identified by Information Collection 9000-0026, Change Order Accounting, by any of the following methods:

- Regulations.gov: <http://www.regulations.gov>.

Submit comments via the Federal eRulemaking portal by inputting "Information Collection 9000-0026, Change Order

Accounting" under the heading "Enter Keyword or ID" and selecting "Search". Select the link "Submit a Comment" that corresponds with "Information 9000-0026, Change Order Accounting". Follow the instructions provided at the "Submit a Comment" screen. Please include your name, company name (if any), and "Information Collection 9000-0026, Change Order Accounting" on your attached document.

- Mail: General Services Administration, Regulatory Secretariat Division (MVCB), 1800 F Street, NW, Washington, DC 20405. ATTN: Ms. Flowers/IC 9000-0026, Change Order Accounting.

Instructions: Please submit comments only and cite Information Collection 9000-0026, Change Order Accounting, in all correspondence related to this collection. Comments received generally will be posted without change to <http://www.regulations.gov>, including any personal and/or business confidential information provided. To confirm receipt of your comment(s), please check [www.regulations.gov](http://www.regulations.gov), approximately two to three days after submission to verify posting (except allow 30 days for posting of comments submitted by mail).

**FOR FURTHER INFORMATION CONTACT:** Mr. Michael O. Jackson, Procurement Analyst, Office of Governmentwide Acquisition

Policy, GSA, 202-208-4949, or email  
[michaelo.jackson@gsa.gov](mailto:michaelo.jackson@gsa.gov).

**SUPPLEMENTARY INFORMATION:**

**A. Purpose**

FAR 43.205 allows a contracting officer, whenever the estimated cost of a change or series of related changes under a contract exceeds \$100,000, to assert the right in the clause at FAR 52.243-6, Change Order Accounting, to require the contractor to maintain separate accounts for each change or series of related changes. Each account shall record all incurred segregable, direct costs (less allocable credits) of work, changed and unchanged, allocable to the change. These accounts are to be maintained until the parties agree to an equitable adjustment for the changes or until the matter is conclusively disposed of under the Disputes clause. This requirement is necessary in order to be able to account properly for costs associated with changes in supply and research and development contracts that are technically complex and incur numerous changes.

**B. Analysis of Public Comments**

**One** respondent submitted public comments on the extension of the previously approved information collection. The analysis of the public comments is summarized as follows:

**Comment:** The commenter suggested ways to improve the utility of the Information Collection. The recommendations are designed to enhance the data collected regarding the administration of change orders. If adopted, the commenter stated the proposed changes would provide for the collection of essential data, in a more readily accessible format that can assist Executive Branch managers and facilitate the conduct of essential Congressional oversight.

**Response:** This comment is out of scope because the commenter wants to improve the utility of the Information Collection. They did not express an opinion on whether the stated number of burden hours is out of sync with what they believe to be the actual number of hours a contractor expends to comply with the clause.

**C. Annual Reporting Burden**

Respondents: 8,850.

Responses Per Respondent: 12.

Annual Responses: 106,200.

Hours Per Response: 1.

Total Burden Hours: 106,200.

Frequency of Collection: On occasion.

Affected Public: Businesses or other for-profit entities and not-for-profit institutions.

Public comments are particularly invited on: Whether this collection of information is necessary for the proper performance of functions of the FAR, and whether it will have practical utility; whether our estimate of the public burden of this collection of information is accurate, and based on valid assumptions and methodology; ways to enhance the quality, utility, and clarity of the information to be collected; and ways in which we can minimize the burden of the collection of information on those who are to respond, through the use of appropriate technological collection techniques or other forms of information technology.

**OBTAINING COPIES OF PROPOSALS:** Requesters may obtain a copy of the information collection documents from the General Services Administration, Regulatory Secretariat Division (MVCB), 1800 F Street, NW, Washington, DC 20405, telephone 202-501-4755.

Please cite OMB Control No. 9000-0026, Change Order Accounting,  
in all correspondence.

**Dated: April 7, 2016**

Lorin S. Curit  
Director,  
Federal Acquisition Policy Division,  
Office of Governmentwide Acquisition Policy,  
Office of Acquisition Policy,  
Office of Governmentwide Policy.

**[BILLING CODE 6820-EP]**

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