



Office of Federal Procurement Policy

DEPARTMENT OF DEFENSE

GENERAL SERVICES ADMINISTRATION

NATIONAL AERONAUTICS AND SPACE ADMINISTRATION

[OMB Control No. 9000-0026; Docket No. FAR-2025-0053;

Sequence No. 14]

Submission for OMB Review; Change Order Accounting and Notification of Changes

AGENCY: Office of Federal Procurement Policy (OFPP), Office of Management and Budget (OMB); 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 has submitted to OMB a request to review and approve an extension and revision of a previously approved information collection requirement regarding change order accounting and notification of changes.

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

ADDRESSES: Written comments and recommendations for this information collection should be sent within 30 days of publication of this notice to

www.reginfo.gov/public/do/PRAMain. Find this particular

information collection by selecting "Currently under Review - Open for Public Comments" or by using the search function.

FOR FURTHER INFORMATION CONTACT: *FARPolicy@gsa.gov* or call 202-969-4075.

SUPPLEMENTARY INFORMATION:

A. OMB control number, Title, and any Associated Form(s) :

9000-0026, Change Order Accounting and Notification of Changes.

B. Need and Uses

This clearance covers the information that contractors must submit to comply with the Federal Acquisition Regulation (FAR) part 43 requirements as stated in the following clauses:

FAR 52.243-1, Changes-Fixed-Price, 52.243-2 Changes-Cost-Reimbursement, and 52.243-3 Changes-Time-and-Materials or Labor-Hours. Contractors are required to assert their right to an adjustment under these clauses within 30 days after receipt of a written change order from the contracting officer.

FAR 52.243-4, Changes. For acquisitions for dismantling, demolition, or removal of improvements; and fixed-price construction contracts that exceed the simplified acquisition threshold, the contractor must assert its right to an adjustment under this clause within 30 days after receipt of a written change order or the

furnishing of a written notice, by submitting to the contracting officer a written statement describing the general nature and amount of proposal, unless this period is extended by the Government. The written notice covers any other written or oral order (which includes direction, instruction, interpretation, or determination) from the contracting officer that causes a change. The contractor gives the contracting officer written notice stating (1) the date, circumstances, and source of the order and (2) that the contractor regards the order as a change order. The statement of proposal for adjustment may be included in the written notice.

FAR 52.243-6, Change Order Accounting. The contracting officer may require change order accounting whenever the estimated cost of a change or series of related changes exceeds \$100,000. The contractor, for each change or series of related changes, shall maintain separate accounts, by job order or other suitable accounting procedure, of all incurred segregable, direct costs (less allocable credits) of work, both changed and not changed, allocable to the change. The contractor shall maintain these accounts until the parties agree to an equitable adjustment or 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 (R&D) contracts of significant

technical complexity, if numerous changes are anticipated, or construction contracts if deemed appropriate by the contracting officer.

FAR 52.243-7, Notification of Changes. The clause is available for use primarily in negotiated R&D or supply contracts for the acquisition of major weapon systems or principal subsystems. If the contract amount is expected to be less than \$1,000,000, the clause shall not be used, unless the contracting officer anticipates that situations will arise that may result in a contractor alleging that the Government has effected changes other than those identified as such in writing and signed by the contracting officer. The contractor shall notify the Administrative Contracting Officer in writing if the contractor identifies any Government conduct (including actions, inactions, and written or oral communications) that the contractor regards as a change to the contract terms and conditions. This excludes changes identified as such in writing and signed by the contracting officer. On the basis of the most accurate information available to the contractor, the notice shall state—

- (1) The date, nature, and circumstances of the conduct regarded as a change;

- (2) The name, function, and activity of each Government individual and Contractor official or employee involved in or knowledgeable about such conduct;

(3) The identification of any documents and the substance of any oral communication involved in such conduct;

(4) In the instance of alleged acceleration of scheduled performance or delivery, the basis upon which it arose;

(5) The particular elements of contract performance for which the Contractor may seek an equitable adjustment under this clause, including—

(i) What line items have been or may be affected by the alleged change;

(ii) What labor or materials or both have been or may be added, deleted, or wasted by the alleged change;

(iii) To the extent practicable, what delay and disruption in the manner and sequence of performance and effect on continued performance have been or may be caused by the alleged change;

(iv) What adjustments to contract price, delivery schedule, and other provisions affected by the alleged change are estimated; and

(6) The Contractor's estimate of the time by which the Government must respond to the Contractor's notice to minimize cost, delay or disruption of performance.

Contracting officers use the notices and information provided by contractors in response to a change notice to

negotiate an equitable adjustment under the contract that may result from the change order.

C. Annual Burden

Respondents and Recordkeepers: 4,774.

Total Annual Responses: 11,532.

Total Burden Hours: 11,532. (9,656 reporting hours + 1,876 recordkeeping hours)

D. Public Comment

A 60-day notice was published in the *Federal Register* at 90 FR 15464, on April 11, 2025. A comment was received; however, it did not change the estimate of the burden.

Comment: The respondent expressed the following: "This agency collection should not be renewed based on improper implementation of the original contract and noncompliance of the regulations associated with the agreement. This also has legal implications for the agreement in place and this is an additional taxpayer burden for country."

Response: The respondents' input is appreciated. Any changes to the collection of information on change order accounting and notification of changes will require rulemaking.

OBTAINING COPIES: Requesters may obtain a copy of the information collection documents from the GSA Regulatory Secretariat Division by calling 202-501-4755 or emailing GSAREgSec@gsa.gov. Please cite OMB Control No. 9000-0026, Change Order Accounting and Notification of Changes.

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