request a meeting by contacting the person listed under FOR FURTHER INFORMATION CONTACT. All such meetings will be open to the public and, if possible, notices of meetings will be posted at the locations listed under ADDRESSES. A written summary of each meeting will be made a part of the administrative record.

IV. Procedural Determinations

1. Executive Order 12866

This rule is exempted from review by the Office of Management and Budget (OMB) under Executive Order 12866 (Regulatory Planning and Review).

2. Executive Order 12778

The Department of the Interior has conducted the reviews required by section 2 of Executive Order 12778 (Civil Justice Reform) and has determined that this rule meets the applicable standards of subsections (a) and (b) of that section. However, these standards are not applicable to the actual language of State or Tribal AMLR plans and revisions thereof since each such plan is drafted and promulgated by a specific State or Tribe, not by OSM. Decisions on proposed State or Tribal AMLR plans and revisions thereof submitted by a State or Tribe are based on a determination of whether the submittal meets the requirements of Title IV of SMCRA (30 U.S.C. 1231-1243) and the applicable Federal regulations at 30 CFR parts 884 and 888.

3. National Environmental Policy Act

No environmental impact statement is required for this rule since agency decisions on proposed State or Tribe AMLR plans and revisions thereof are categorically excluded from compliance with the National Environmental Policy Act (42 U.S.C. 4332) by the Manual of the Department of the Interior (516 DM 6, appendix 8, paragraph 8.4B(29)).

4. Paperwork Reduction Act

This rule does not contain information collection requirements that require approval by OMB under the Paperwork Reduction Act (44 U.S.C. 3507 *et seq.*).

5. Regulatory Flexibility Act

The Department of the Interior has determined that this rule will not have a significant economic impact on a substantial number of small entities under the Regulatory Flexibility Act (5 U.S.C. 601 *et seq.*). The State submittal which is the subject of this rule is based upon Federal regulations for which an economic analysis was prepared and certification made that such regulations would not have a significant economic

effect upon a substantial number of small entities. Accordingly, this rule will ensure that existing requirements established by SMCRA or previously promulgated by OSM will be implemented by the State. In making the determination as to whether this rule would have a significant economic impact, the Department relied upon the data and assumptions in the analyses for the corresponding Federal regulations.

List of Subjects in 30 CFR Part 926

Intergovernmental relations, Surface mining, Underground mining.

Dated: April 19, 1995.

Russell F. Price,

Acting Assistant Director, Western Support Center.

[FR Doc. 95–10168 Filed 4–24–95; 8:45 am] BILLING CODE 4310–05–M

OFFICE OF MANAGEMENT AND BUDGET

Office of Federal Procurement Policy

48 CFR Part 9903

Cost Accounting Standards Board; Changes in Cost Accounting Practices

AGENCY: Cost Accounting Standards Board, Office of Federal Procurement Policy, OMB.

ACTION: Advance notice of proposed rulemaking.

SUMMARY: The Cost Accounting Standards Board (CASB) invites coverage comments on proposed amendments to the regulatory provisions contained in Chapter 99 of Title 48. The proposed amendments would revise the current definitions and illustrations governing changes in cost accounting practices. Also proposed is the addition of a new Subpart to clarify the process for determining and resolving the cost impact on covered contract prices and/or contract costs when a contractor makes a change to its cost accounting practices, fails to comply with a Cost Accounting Standard (CAS) or fails to consistently follow its established cost accounting practices.

DATES: Requests for a copy of the proposed amendments must be in writing and must be received by June 26, 1995. Comments must be in writing and must be received by July 10, 1995. ADDRESSES: Requests for a copy of the proposed amendments or comments pertaining to this Advance Notice of Proposed Rulemaking (ANPRM) should be addressed to Mr. Rudolph J. Schuhbauer, Project Director, Cost

Accounting Standards Board, Office of Federal Procurement Policy, 725 17th Street, NW, Room 9001, Washington, DC 20503. Attn: CASB Docket No. 93– 01A.

FOR FURTHER INFORMATION CONTACT: Rudolph I Schubbauer Project Direct

Rudolph J. Schuhbauer, Project Director, Cost Accounting Standards Board (telephone 202–395–3254).

SUPPLEMENTARY INFORMATION:

A. Regulatory Process

The Cost Accounting Standards
Board's rules and regulations are
codified at 48 CFR Chapter 99. Section
26(g)(1) of the Office of Federal
Procurement Policy Act, 41 U.S.C.
§ 422(g)(1), requires that the Board, prior
to the promulgation of any new or
revised Cost Accounting Standard,
complete a prescribed rulemaking
process. This process consists of the
following four steps:

- 1. Consult with interested persons concerning the advantages, disadvantages and improvements anticipated in the pricing and administration of government contracts as a result of a proposed Standard.
- 2. Promulgate an Advance Notice of Proposed Rulemaking.
- 3. Promulgate a Notice of Proposed Rulemaking.
 - 4. Promulgate a Final Rule.

This proposal is step two in the four step process.

B. Summary of Proposed Rule

In response to the Cost Accounting Standards Board's solicitation of agenda items, several commenters identified the Board's regulatory coverage on "changes in cost accounting practice" as a potential agenda item. The commenters advised the Board that industry and Government officials are interpreting the regulatory coverage differently and often disagree on whether a particular change made in a contractor's organizational structure did or did not result in a change in cost accounting practice. The Board, after review and extended discussions of the issues associated with the proposed topic, identified Organizational Changes and Changes In Cost Accounting Practices as a topic on which a research project should be started.

On April 9, 1993, the CASB published a notice in the **Federal Register**, 58 FR 18428, requesting public comments from interested parties concerning a Staff Discussion Paper on that topic. The purpose of the Staff Discussion Paper was to solicit public views concerning the advantages, disadvantages and improvements anticipated if the Board were to