substantiate (validate) the obligation when it commented.

If it can be determined that there is a valid obligation to pay, determining an annual estimate of the cost of that liability is feasible. Once an obligation to pay is established, there are two limitations the CASB needs to establish. The first is delineating the methods for arriving at a reasonable estimate of the cost of the liability. The second task is to provide for subsequent period adjustments as circumstances change. It is clear that funding validates a liability. It is also clear that funding does not match cost with products. It is also clear that the use of funding (or any other cash payment) as a determinant of cost incurrence decreases uniformity and consistency in accounting.

On the other hand, the comments from the Office of the Under Secretary of Defense for Acquisition and Technology (OUSD) articulate the concern of some members of the Government procurement community that any potential risk that the liability may not be liquidated is unacceptable. The OUSD unequivocally stated:

Yes, funding is necessary to substantiate accrual of costs. The level of funding necessary is 100 percent of the maximum amount of possible funding in accordance with the contractor's funding vehicle. Permitting funding at less than 100 percent of the cost accrual results in a potential risk that the liabilities for which the Government has paid its fair share might never be liquidated. A 100 percent funding requirement assures the Government that the money will be available when the liability must be paid. If there are valid reasons to accrue the liabilities, the accruals should be fully funded. Permitting less than 100 percent funding effectively results in the Government providing a long-term interest free loan to contractors. Permitting funding at less than 100 percent of the cost accrual would require that earnings on the unfunded amounts be imputed each year to preclude increased costs to the Government resulting from lost earnings on the unfunded amounts.

CAS Board Concerns Currently Under Consideration:

The CAS Board's concern is that SFAS 106 recognition of the obligation for the ''substantive plan'' is inappropriate for Government contract cost accounting. In fact, the Board is concerned that the mere existence of a written description of the plan does not ensure that there is a contractual and enforceable, that is, compellable, obligation to pay the promised benefit.

The Board is particularly concerned about he eventual settlement of (i.e., disbursement for) the liability accrued for post-retirement benefit costs. Under SFAS 106, there is an intentional and notable lack of this concern in that there is no control over (i) an entity's having accrued post-retirement benefit costs for any number of years under its extant substantive post-retirement benefit plan, (ii) then subsequently abrogating the plan in whole or in part, and (iii) recognizing a ''gain'' on the reversal of the prior accruals. Indeed, pre- and post- SFAS 106, there have been instances of companies taking just such actions. Comparing the case of post-retirement benefit costs to that of pensions this respect is even more instructive in that pensions have funding (and vesting) requirements imposed by other authorities (e.g., the Internal Revenue Code, the Employee Retirement Income Security Act) which bolster the notion that the cost accrued for pensions will lead to an actual disbursement in the future. Despite this collateral support for pension accrual, the Board included a funding requirement in its rules for both qualified and nonqualified pension plans. As it deliberates on the issue of post-retirement benefit costs, a natural extension of its funding requirement for pension costs would be to incorporate a similar requirement for post-retirement benefit costs.

Request for Additional Comments and Rationale

To ensure all facts of this issue are fully considered from all perspectives, the Board would like interested parties that oppose or question the establishment of a funding requirement to suggest alternatives to funding which would provide similar or equivalent support for the compellability of the post-retirement benefit obligation as that which is provided by a funding requirement. In addition, if you believe that accrual of post-retirement benefit costs solely in accordance with SFAS 106 criteria, without any further validation of the ensuing liability, is an adequate method for recognizing PRD costs for contract costing purposes, then the Board request that you provide arguments for accepting the ''substantive plan'' as the basis for contract cost measurement.

Conversely, for those that believe that there is no realistic alternative to a funding requirement, the Board asks that you set forth the arguments in favor of funding.

Submission of Comments

Comments regarding this request should be addressed to the Cost Accounting Standards Board, Office of Federal Procurement Policy, 725 17th Street, N.W., Room 9001, Washington, D.C. 20503, Attn: CASB Docket No. 96–02. It is requested that your comments be provided no later than March 15, 1999 in order to receive full consideration. Please include an electronic copy of your comments in Word Perfect 6.1 or ASCII format.

For further information, please contact Rein Abel, Director of Research, Cost Accounting Standards Board (telephone: 202–395–3254).

Sincerely,

Richard C. Lomb,

Executive Secretary.

[FR Dos. 99–3955 Filed 2–17–99; 8:45 am]

BILLING CODE 3110–01–M

NATIONAL COUNCIL ON DISABILITY

Advisory Committee Conference Call

AGENCY: National Council on Disability (NCD).

SUMMARY: This notice sets forth the schedule of the forthcoming conference call for NCD's advisory committee—International Watch. Notice of this meeting is required under Section 10 (a)(1)(2) of the Federal Advisory Committee Act (Pub. L. 92–463).

INTERNATIONAL WATCH: The purpose of NCD's International Watch is to share information on international disability issues and to advise NCD's International Committee on developing policy proposals that will advocate for a foreign policy that is consistent with the values and goals of the Americans With Disabilities Act.

DATES: March 17, 1999, 12:00 noon–1:00 p.m. est.

FOR INTERNATIONAL WATCH INFORMATION, CONTACT: Lois T. Keck, Ph.D., Research Specialist, National Council on Disability, 1331 F Street NW., Suite 1050, Washington, DC 20004–1107; 202–272–2004 (Voice), 202–272–2074 (TTY), 202–272–2022 (Fax), lkeck@ncd.gov (e-mail).

AGENCY MISSION: The National Council on Disability is an independent federal agency composed of 15 members appointed by the President of the United States and confirmed by the U.S. Senate. Its overall purpose is to promote policies, programs, practices, and procedures that guarantee equal opportunity for all people with disabilities, regardless of the nature of severity of the disability; and to empower people with disabilities to achieve economic self-sufficiency, independent living, and inclusion and integration into all aspects of society.

This committee is necessary to provide advice and recommendations to NCD on international disability issues.

We currently have balanced membership representing a variety of disabling conditions from across the United States.

OPEN CONFERENCE CALLS: These advisory committee conference calls of the National Council on Disability will be open to the public. However, due to fiscal constraints and staff limitations, a limited number of additional lines will be available. Individuals can also participate in the conference calls at the NCD office. Those interested in joining these conference calls should contact the appropriate staff member listed above.

Records will be kept of all International Watch conference calls and will be available after the meeting for public inspection at the National Council on Disability.

Signed in Washington, DC, on February 9, 1999.

Ethel D. Briggs,

Executive Director.

[FR Doc. 99–3926 Filed 2–17–99; 8:45 am]

BILLING CODE 6820–MA–M

NATIONAL LABOR RELATIONS BOARD

Sunshine Act Meeting

AGENCY HOLDING THE MEETING: National Labor Relations Board.

TIME AND DATE: 10 a.m., Tuesday February 9, 1999.

PLACE: Board Conference Room, Eleventh Floor, 1099 Fourteenth St., NW., Washington, DC 20570.

STATUS: Closed to public observation pursuant to 5 U.S.C. Section 552b(c)(2) (internal personnel rules and practices); and (9)(B) (disclosure would significantly frustrate implementation of a proposed Agency action * * *).

MATTERS TO BE CONSIDERED: Personnel.

CONTACT PERSON FOR MORE INFORMATION: John J. Toner, Executive Secretary, Washington, DC 20570, Telephone: (202) 273–1940.

Dated: Washington, DC, February 10, 1999.

By direction of the Board:

John J. Toner,

Executive Secretary, National Labor Relations Board.

[FR Doc. 99–4123 Filed 2–16–99; 8:45 am]

BILLING CODE 7545–01–M

NATIONAL SCIENCE FOUNDATION

Notice of Intent To Establish an Information Collection

AGENCY: National Science Foundation.

ACTION: Notice and request for comments.

SUMMARY: The National Science Foundation (NSF) is announcing plans to request clearance of this collection. In accordance with the requirement of Section 3506(c)(2)(A) of the Paperwork Reduction Act of 1995 (Pub. L. 104–13), we are providing opportunity for public comment on this action. After obtaining and considering public comment, NSF will prepare the submission requesting that OMB approve clearance of this collection for no longer than 1 year.

DATES: Written comments on this notice must be received by April 19, 1999 to be assured of consideration. Comments received after that date will be considered to the extent practicable.

FOR FURTHER INFORMATION CONTACT: Contact Suzanne H. Plimpton, Reports Clearance Officer, National Science Foundation, 4201 Wilson Boulevard, Suite 295, Arlington, Virginia 22230; telephone (703) 306–1125×2017; or send email to splimpto@nsf.gov. Individuals who use a telecommunications device for the deaf (TDD) may call the Federal Information Relay Service (FIRS) at 1–800–877-8339 between 8 a.m. and 8 p.m., Eastern time, Monday through Friday.

SUPPLEMENTARY INFORMATION:

Title of Collection: Impact of the International Institute for Applied Systems Analysis Programs on Scientific Knowledge, Career Development of US Scientists, and US Institutional Capabilities for Research and Policy Development.

OMB Number: 3145–NEW.

Expiration Date of Approval: Not applicable.

Type of Request: Intent to seek approval to carry out a new information collection for one year.

Abstract: ''Outcomes and Impacts of Research Programs of the International Institute for Applied Systems Analysis (IIASA)''

Proposed Project: The International Institute for Applied Systems Analysis (IIASA) in Laxenburg, Austria, is a non-governmental, multilateral research institution created in 1972. IIASA's most recent 10-year strategic plan, adopted in 1992, focuses on research in three thematic areas: (1) Global Environmental Change; (2) Global Economic and Technological Transitions; and (3) Systems Methods for the Analysis of Global Issues. Its core research programs are funded by annual contributions from member countries. Since 1989 the US contribution has been funded by a series of grants from the National Science Foundation's Division of International Programs (NSF/INT). NSF is seeking to identify (1) the impacts of IIASA's research programs on scientific knowledge and on the education and careers of US scientists, and (2) the impacts of the information and options resulting from IIASA's research on public and private policy-related institutions in the United States.

To achieve these objectives, data will be collected from senior US scientists who have conducted research at IIASA since the current strategic plan went into effect in 1992, and from US scientists who have been participants in IIASA's Young Summer Scientists Program from 1992 through the time the data is collected. Respondents will be asked to respond to questions relevant to such factors as: (1) the impacts of their experience at IIASA on their future scientific work and career development; the impacts of IIASA's research on conceptual developments in their disciplines; and the impacts of the results of IIASA's research on US institutional capabilities for research and policy analysis.

Use of the Information: The information will be used by NSF to assess the extent to which the results of research that has been supported at IIASA involving US researchers are consistent with the specific outcome goals defined in the context of the NSF Strategic Plan approved by OMB and the Congress, as required by the General Performance and Results Act (GPRA) of 1993. Among NSF's five approved outcome goals, the three that are most relevant to its investments in research at IIASA are: promoting discoveries at and across the frontier of science and engineering; facilitating connections between discoveries and their use in service to society; developing a diverse, globally oriented workforce of scientists and engineers.

Estimate of Burden: Public reporting burden for this collection of information is estimated to average 60 minutes per response.

Respondents: Individuals.

Estimated Number of Responses per Form: 120.

Estimated Total Annual Burden on Respondents: 120 hours, broken down by 120 respondents at 1 hour per response.

Frequency of Responses: One time.

Comments

Comments are invited on (a) whether the proposed collection of information is necessary for the proper performance of the functions of the Agency, including whether the information shall have practical utility; (b) the accuracy of the Agency's estimate of the burden of the proposed collection of information; (c) ways to enhance the quality, utility, and clarity of the information on respondents, including through the use