

strict director when he is satisfied that the tax imposed upon the estate, if any, has been fully discharged or provided for. The tax will be considered fully discharged for purposes of the issuance of a transfer certificate only when investigation has been completed and payment of the tax, including any deficiency finally determined, has been made. If the tax liability has not been fully discharged, transfer certificates may be issued permitting the transfer of particular items of property without liability upon the filing with the district director of such security as he may require. No transfer certificate is required in an estate of a resident decedent. Further, in the case of an estate of a nonresident decedent (regardless of citizenship) a transfer certificate is not required with respect to property which is being administered by an executor or administrator appointed, qualified, and acting within the United States. For additional regulations under section 6325, see § 301.6325-1 of this chapter (Regulations on Procedure and Administration).

GIFT TAX REGULATIONS
(26 CFR PART 25)

Par. 3. Paragraph (c) of § 25.6091-1 is amended to read as follows:

§ 25.6091-1 Place for filing returns and other documents.

(c) *Returns of certain nonresidents.* If the donor is a nonresident (whether or not a citizen), and he does not have a principal place of business which is located in an internal revenue district, the gift tax return required by section 6019, whether or not such return is made by hand carrying, shall be filed with the Internal Revenue Service Center, Philadelphia, Pennsylvania, or the Director of International Operations, Washington, D.C., depending upon the place designated on the return form or in the instructions issued with respect to such form.

Because of the immediate need to conform provisions contained in this Treasury decision with the instructions applicable to estate and gift tax forms required to be filed with respect to nonresidents, it is found impracticable and unnecessary to issue it with notice and public procedure thereon under subsection (b) of section 553 of title 5 of the United States Code.

(Sec. 7805 of the Internal Revenue Code of 1954 (68A Stat. 917; 26 U.S.C. 7805).)

[SEAL] DONALD C. ALEXANDER,
Commissioner of Internal Revenue.

Approved: December 21, 1973.

JOHN H. HALL,
Deputy Assistant Secretary of
the Treasury.

[FR Doc.74-189 Filed 1-2-74; 8:45 am]

Title 34—Government Management
CHAPTER II—OFFICE OF FEDERAL MANAGEMENT POLICY, GENERAL SERVICES
SUBCHAPTER D—FINANCIAL MANAGEMENT
PART 253—ADMINISTRATION OF COLLEGE AND UNIVERSITY RESEARCH GRANTS (FMC 73-7)

Administration of College and University Research

This document converts Office of Management and Budget Circular A-101 into a General Services Administration Federal Management Circular (FMC 73-7) in accordance with Executive Order 11717 and Office of Management and Budget Bulletin 74-4 which transferred in certain Office of Management and Budget responsibilities to the General Services Administration.

FMC 73-7, dated December 19, 1973, provides policies and procedures for establishing greater consistency among Federal agencies in the administration of grants, contracts, and other agreements with educational institutions.

Part 253, Administration of college and university research, is added to read as set forth below:

PART 253—ADMINISTRATION OF COLLEGE AND UNIVERSITY RESEARCH GRANTS (FMC 73-7)

- Sec.
253.1 Purpose.
253.2 Supersession.
253.3 Policy intent.
253.4 Applicability and scope.
253.5 Responsibilities.
253.6 Attachment.
253.7 Inquiries.
AUTHORITY: Executive Order 11717 (38 F.R. 12315, May 11, 1973)

Effective date. This regulation is effective December 19, 1973.

Dated: December 19, 1973.

ARTHUR F. SAMPSON,
Administrator of General Services.

§ 253.1 Purpose.

This part provides policies and procedures for establishing greater consistency among Federal agencies in the administration of grants, contracts, and other agreements with educational institutions in the United States.

§ 253.2 Supersession.

The President by Executive Order 11717 of May 9, 1973, transferred the functions covered by this part from the Office of Management and Budget to the General Services Administration. This part is issued as a replacement for previous Office of Management and Budget Circular No. A-101. No substantive changes have been made.

§ 253.3 Policy intent.

Differing administrative policies and practices associated with Federal grants and contracts for supporting research at educational institutions create confusion and additional administrative effort for educational institutions, cause conflict

between the university community and the Federal Government, and reduce the effectiveness of the institutions in performing the desired research. Since many burdensome inconsistencies in Government administrative policies and practices can be removed without jeopardizing the effective pursuit of the research efforts, it is in the interest of both the Government and educational institutions to remove such inconsistencies wherever feasible.

§ 253.4 Applicability and scope.

(a) The standard policies and practices promulgated by this part shall be applicable to all Federal grants, contracts, or other agreements for research projects with U.S. educational institutions which are awarded or extended with additional funds after March 31, 1971, except as otherwise required by statute. The provisions need not be applied to agreements with educational institutions for the operation of Government-owned laboratories.

(b) In the interest of maintaining uniformity to the greatest extent feasible, deviations from the requirements of the part shall be kept to a minimum and controlled as follows:

(1) The head of each agency shall prescribe a formal procedure for the control of deviations within the agency.

(2) In the case of individual research agreements, deviations may be authorized by the head of the agency or the officers designated by him for this purpose, in accordance with procedures established by the agency. In each instance the file shall disclose the nature of the deviation and the reasons for such special action.

(3) Deviations in classes of cases (to be applied to all similar research agreements) shall be considered on an expedited basis jointly by the agency desiring the deviation and the Office of Federal Management Policy, GSA, unless, in the judgment of the agency and with due regard to the objective of uniformity, circumstances preclude such joint effort. In such case, the Office of Federal Management Policy, GSA, will be notified of the deviation.

§ 253.5 Responsibilities.

The head of each Federal agency with a significant number of research grants or contracts with educational institutions will designate an official to serve as the agency representative on matters relating to the implementation of this part. The name and title of such representative will be furnished to the Office of Federal Management Policy, GSA, not later than thirty days after receipt of this part. If the name and title were previously transmitted to the Office of Management and Budget in connection with its OMB Circular No. A-101, notification to the Office of Federal Management Policy, GSA, is required only when there is a change in the designated representative.

§ 253.6 Attachment.

Attachment A provides standard policies and practices for administration of research projects at educational institutions in the United States.

§ 253.7 Inquiries.

Further information concerning this part may be obtained by contacting:

General Services Administration (AMF) Washington, DC 20405. Telephone: IDS 183-7747, FTS 202-343-7747.

STANDARD POLICIES AND PRACTICES FOR ADMINISTRATION OF RESEARCH PROJECTS AT EDUCATIONAL INSTITUTIONS IN THE UNITED STATES

PART I—POLICY ON REVIEW AND DIRECTION OF THE RESEARCH EFFORT

A. *Types of research projects.* The extent of the latitude that should be extended to the principal investigator or project leader on a research project to make changes in the manner in which the research effort is carried out will depend upon the characteristics of the research project. The extent of such latitude should generally be the same for similar projects. Consistent Government requirements will serve to improve the understanding by the investigator and other university officials of the type of actions that may be taken without Government approval and those that warrant consultation with the Government. For purposes of Part I, research projects are divided into two principal types, as follows:

Type 1: Research projects for which the course of the work is not defined precisely and specific points in time for achievement of results are not spelled out, but the principal objectives of the research are stated. For such projects, the institution will bear primary responsibility for the conduct of the research and will exercise judgment toward attaining the stated research objectives within the limits of the resources provided.

Type 2: Research projects for which detailed objectives or goals are specified in advance by the Government or for which the Government otherwise considers it necessary to be able to exercise close control over the direction, specifications, methods or schedules of the research.

B. *Direction of research projects.* The following provisions of Part I are directed to the Type 1 research projects, although they should be followed for Type 2 projects whenever possible. If review or direction requirements for Type 2 projects are to differ from those specified below, the research agreement should clearly specify such additional or different requirements.

1. Changes in research methods, procedures, objectives, or phenomena under study.

a. The principal investigator should be permitted to change the methods and procedures employed in performing the research without the need to make special reports on proposed actions or obtain Government approval. Significant changes in methods or procedures shall be reported to the Government in periodic or final technical reports. In the event the methodology or experiment is stated as a specific objective of the research work, this should be stated in the research instrument, and paragraph b, below, would apply to such changes.

b. The stated objectives of the research effort shall not be changed, except with the approval of the Government agency.

c. The phenomenon or phenomena under study, i.e., the broad category of research,

shall not be changed except with the prior approval of the Government agency.

d. The degree of Government review or direction exercised may vary from project to project under these approval requirements, depending upon the amount of detail used in stating the objectives of the research effort.

2. Change or absence of the principal investigator or project leader.

a. The decision by the Government agency as to whether it is interested in a proposed research project is based, to a considerable extent, upon its evaluation of the proposed principal investigator's knowledge of the field of study and his capabilities to manage the research project in an efficient and productive manner. Therefore, the Government desires that the named principal investigator or project leader be continuously responsible for the conduct of the research project and be closely involved with the research efforts. Because of this desire, the following approvals or notifications should be required:

(1) The institution shall obtain the sponsoring agency's approval to change the principal investigator or project leader, or to continue the research work during a continuous period in excess of three months without the participation of an approved principal investigator or project leader.

(2) The institution shall consult with the appropriate agency representative if the principal investigator plans to, or becomes aware that he will, devote substantially less effort to the work than anticipated in the approved proposal. If the agency determines that the reduction of effort would be so substantial as to impair the successful prosecution of the research, the agency may request a change of principal investigator, termination of the research effort or other appropriate modification of the research agreement.

b. There may be certain projects which involve coprincipal investigators or otherwise include more than one key person who may be considered essential to the conduct of the proposed research project. In such cases the provisions of 2.a.(1) and (2), above, may be applied to each such key person rather than just the project leader. If such approval is to apply to other than the project leader, the research project support instrument should identify the individual(s) to whom the provisions apply.

3. *Subcontracting or transferring the research effort.* Since the Government decision to support a proposed research project is based in part upon its evaluation of the capabilities of the principal investigator, as well as the support available to the project from his institution, such as facilities and administrative assistance, none of the research effort should be subcontracted or transferred to another organization without the specific prior approval of the sponsoring agency. This would not preclude the purchase of supplies, materials, equipment or general support services. None of the foregoing shall be construed to authorize transfer of a research contract, or any interest therein, where prohibited by law.

PART II—APPROVAL PROCEDURES FOR EXPENDITURES UNDER RESEARCH AGREEMENTS

A. Government controls and limitations on expenditures for specific items under research projects at educational institutions shall be in accordance with the provisions of Federal Management Circular 73-8 issued by GSA.

B. If any of the actions requiring approval in accordance with FMC 73-8 have received specific agency approval during the proposal and award process, a further approval should

not be required. Whenever practical, the approvals should be given at the time of the project award or extension to avoid any delays during the course of the project.

C. Approval requirements relating to expenditures under research agreements, in addition to those provided for in FMC 73-8, shall not be imposed except in accordance with the deviation procedure of this part or as specifically required by statute.

D. The provisions of Part II do not apply to agency limitations or restrictions on total charges or total direct cost charges to the Government for specified projects or time periods.

PART III—POLICY ON VESTING TITLE TO EQUIPMENT

The vesting of title to equipment in educational institutions furthers the overall Government objective of strengthening the scientific capability of such institutions. In addition, the Government's costs and administrative burden of accounting, shipment, storage, disposition, and otherwise treating the equipment as Government property are reduced or eliminated by vesting title in the institution. Therefore, Federal agencies shall follow the policies set forth below, to the extent permitted by statute, in determining when title to equipment should be vested in the institution under research projects with educational institutions:

1. Title to equipment purchased or fabricated under any type of research instrument at educational institutions shall be vested in the institution, without further obligation to the Government except as provided for under 2. below, unless it is determined that such vesting is not in furtherance of the objectives of the agency or unless there is not proper authority to vest title in the institutions. Such title shall be vested in the institution upon acquisition of the equipment or as soon as feasible thereafter.

2. The sponsoring agency may, if it desires, reserve the right to require the institution to transfer title to items of equipment to the Government or to a third party named by the Government, where such third party is otherwise eligible under existing statutes. The reservation should provide that the right may be exercised at any time, but no later than twelve months after the agency has received a final fiscal report (or special equipment acquisition report, if required by the agency) from the institution after completion or termination of the particular project. Such right to require transfer of title should not apply to any items of equipment with an acquisition cost of less than \$1,000.

3. The research instrument should clearly indicate where title to equipment is to be vested. If title to any equipment is to vest in the Government, the research instrument should specify which items are to be Government property.

PART IV—POLICY ON USE OF ADVANCE PAYMENTS

A. In view of the nonprofit position of educational institutions, and the stated Government objective of strengthening the research capabilities of these institutions, all agencies shall make advance payments in reasonable amounts on research projects whether under a contract or grant, whenever practical, in all cases where the agency is authorized by law to do so.

B. The Treasury Department's letter of credit procedure should be used as the means of furnishing advance payments, whenever feasible. The use of the letter of credit procedure to the maximum extent possible will

serve to limit the number of different methods to be used by the institution in obtaining funds, and will also limit the amount of advances to minimum amounts so as to reduce financing costs to the Government.

[FR Doc.74-34 Filed 1-2-74;8:45 am]

Title 40—Protection of Environment

CHAPTER I—ENVIRONMENTAL PROTECTION AGENCY

SUBCHAPTER E—PESTICIDE PROGRAMS

PART 180—TOLERANCES AND EXEMPTIONS FROM TOLERANCES FOR PESTICIDE CHEMICALS IN OR ON RAW AGRICULTURAL COMMODITIES

Certain Inert Ingredients in Pesticide Formulations

A number of comments were received in response to the notice published in the FEDERAL REGISTER of July 24, 1973 (38 FR 19840), proposing establishment of exemptions from tolerances for certain inert or occasionally active ingredients in pesticide formulations under provisions of section 408 of the Federal Food, Drug, and Cosmetic Act; no requests for referral to an advisory committee were received.

In connection with the item "ammonium carbamate" in the table in paragraph (c), Phostoxin Sales, Inc., Minneapolis, MN 55435 suggested that the use be shown as "synergist in the aluminum phosphide formulation PHOSTOXIN®." Because trademarks are not used in § 180.1001, the suggestion was not accepted. The other comments requested that the limitation "Not more than 1 percent of pesticide formulation" specified for polyvinyl alcohol in the table in paragraph (d) be removed. It is concluded that deletion of the limitation will protect the public health and that the proposal reflecting this change should be adopted.

Therefore, pursuant to provisions of the Federal Food, Drug, and Cosmetic Act (sec. 408 (c), (e), 68 Stat. 512, 514; 21 U.S.C. 346a (c), (e)), the authority transferred to the Administrator of the Environmental Protection Agency (35 FR 15623), and the authority delegated by the Administrator to the Deputy Assistant Administrator for Pesticide Programs (36 FR 9038), § 180.1001 is amended by (1) revising the items "α-Alkyl (C₁₀—C₁₈)-omega-" and "Castor oil polyoxyethylated" in the table in paragraph (c); (2) transferring to the table in paragraph (c) from the table in paragraph (d) the items "Propyl p-hydroxybenzoate" and "Sorbic acid"; (3) revising the items "Locust bean gum" and "Methyl violet 2B" in the table in paragraph (d); (4) revising the item "Mineral oil, U.S.P." in the table in paragraph (e); and (5) alphabetically inserting new items in the tables in paragraphs (c), (d), and (e), as follows:

§ 180.1001 Exemptions from the requirement of a tolerance.

(c) * * *

Inert ingredients	Limits	Uses
α-Alkyl (C ₁₀ —C ₁₈)-omega-hydroxypoly(oxyethylene); the poly(oxyethylene) content averages 3-20 moles.	***	Surfactants, related adjuvants of surfactants.
Ammonium carbamate	***	Synergist in aluminum phosphide formulations.
Castor oil, polyoxyethylated; the poly(oxyethylene) content averages 30-54 moles.	***	Surfactants, related adjuvants of surfactants.
Methyl esters of higher fatty acids conforming to Title 21, § 121.224.	***	Antidusting agent.
Polyglycerol esters of fatty acids conforming to Title 21, § 121.1120.	***	Surfactants, related adjuvants of surfactants.
Propyl p-hydroxybenzoate	***	Preservative for formulations.
Sodium diisobutyl-naphthalenesulfonate.	***	Surfactants, related adjuvants of surfactants.
Sodium isopropylisohexyl-naphthalenesulfonate.	***	Surfactants, related adjuvants of surfactants.
Sorbic acid (and potassium salt)	***	Preservative for formulations.
Sucrose octaacetate	***	Adhesive.
(d) * * *		
Inert ingredients	Limits	Uses
Aluminum 2-ethylhexanoate	Not more than 0.25% of pesticide formulation.	Gelling agent.
N, N-Bis[α-ethyl-omega-hydroxypoly(oxyethylene) alkylamine; the poly(oxyethylene) content averages 3 moles; the alkyl groups (C ₁₄ —C ₁₈) are derived from tallow, or from soybean or cottonseed oil acids.	***	Surfactants for preemergence use with herbicides on sugarcane only.
Dodecylphenol	Not more than 0.6% of pesticide formulations.	Coupling agent in emulsifier.
Locust bean gum	***	Adhesive, component of defoamers.
Maleic acid and maleic anhydride.	For pesticide formulations applied to apples with a minimum preharvest interval of 21 days.	Stabilizer.
Methyl isoamyl ketone	***	Solvent, cosolvent.
Methyl violet 2B	Not more than 0.02% of pesticide formulation.	Dye.
Oleic acid diester of α-hydro-omega-hydroxypoly(oxyethylene); the poly(oxyethylene) molecular weight averages 2,300.	***	Surfactant.
Polyvinyl alcohol	***	Binder; water soluble bag-container or film-tape for encapsulating seeds.
Sodium polyflavonoid sulfonate, consisting chiefly of the copolymer of catechin and leucocyanidin.	***	Sunscreen agent for viral insecticides for use on cotton.
α-[p-(1,1,3,3-Tetramethylbutyl) phenyl]-omega-hydroxypoly(oxyethylene) mixture of dihydrogen phosphate and monohydrogen phosphate esters and the corresponding sodium salts of the phosphate esters; the poly(oxyethylene) content averages 6 to 10 moles.	***	Surfactants, related adjuvants of surfactants.
Tri-tert-butylphenol polyglycol ether (molecular weight 746).	***	Surfactant for formulations used before crop emerges from soil.