

DEPARTMENT OF LABOR

Employment Standards Administration

Wage and Hour Division; Minimum Wages for Federal and Federally Assisted Construction; General Wage Determination Decisions

General wage determination decisions of the Secretary of Labor are issued in accordance with applicable law and are based on the information obtained by the Department of Labor from its study of local wage conditions and data made available from other sources. They specify the basic hourly wage rates and fringe benefits which are determined to be prevailing for the described classes of laborers and mechanics employed on construction projects of a similar character and in the localities specified therein.

The determinations in these decisions of prevailing rates and fringe benefits have been made in accordance with 29 CFR Part 1, by authority of the Secretary of Labor pursuant to the provisions of the Davis-Bacon Act of March 3, 1931, as amended (46 Stat. 1494, as amended, 40 U.S.C. 276a) and of other Federal statutes referred to in 29 CFR Part 1, Appendix, as well as such additional statutes as may from time to time be enacted containing provisions for the payment of wages determined to be prevailing by the Secretary of Labor in accordance with the Davis-Bacon Act. The prevailing rates and fringe benefits determined in these decisions shall, in accordance with the provisions of the foregoing statutes, constitute the minimum wages payable on Federal and federally assisted construction projects to laborers and mechanics of the specified classes engaged on contract work of the character and in the localities described therein.

Good cause is hereby found for not utilizing notice and public comment procedure thereon prior to the issuance of these determinations as prescribed in 5 U.S.C. 553 and not providing for delay in the effective date as prescribed in that section, because the necessity to issue current construction industry wage determinations frequently and in large volume causes procedures to be impractical and contrary to the public interest.

General wage determination decisions, and modifications and supersedes decisions thereto, contain no expiration dates and are effective from their date of notice in the **Federal Register**, or on the date written notice is received by the agency, whichever is earlier. These decisions are to be used in accordance with the provisions of 29

CFR Parts 1 and 5. Accordingly, the applicable decision, together with any modifications issued, must be made a part of every contract for performance of the described work within the geographic area indicated as required by an applicable Federal prevailing wage law and 29 CFR Part 5. The wage rates and fringe benefits, notice of which is published herein, and which are contained in the Government Printing Office (GPO) document entitled "General Wage Determinations Issued Under The Davis-Bacon And Related Acts," shall be the minimum paid by contractors and subcontractors to laborers and mechanics.

Any person, organization, or governmental agency having an interest in the rates determined as prevailing is encouraged to submit wage rate and fringe benefit information for consideration by the Department. Further information and self-explanatory forms for the purpose of submitting this data may be obtained by writing to the U.S. Department of Labor, Employment Standards Administration, Wage and Hour Division, Division of Wage Determination, 200 Constitution Avenue, N.W., Room S-3014, Washington, D.C. 20210.

Modifications to General Wage Determination Decisions

The number of decisions listed in the Government Printing Office document entitled "General Wage Determinations Issued Under the Davis-Bacon and Related Acts" being modified are listed by the Volume and State. Dates of publication in the **Federal Register** are in parentheses following the decisions being modified

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General Wage Determination Publication

General wage determinations issued under the Davis-Bacon and related Acts, including those noted above, may be found in the Government Printing Office (GPO) document entitled "General Wage Determinations Issued Under The Davis-Bacon and Related Acts". This publication is available at each of the 50 Government Depository Libraries and many of the 1,400 Government Depository Libraries across the country.

The general wage determinations issued under the Davis-Bacon and related Acts are available electronically by subscription to the FedWorld Bulletin Board System of the National Technical Information Service (NTIS) of the U.S. Department of Commerce at (703) 487-4630.

Hard-copy subscriptions may be purchased from: Superintendent of Documents, U.S. Government Printing Office, Washington, D.C. 20402, (202) 512-1800.

When ordering hard-copy subscription(s), be sure to specify the State(s) of interest, since subscriptions may be ordered for any or all of the seven separate volumes, arranged by State. Subscriptions include an annual edition (issued in January or February) which includes all current general wage determinations for the States covered by each volume. Throughout the remainder of the year, regular weekly updates are distributed to subscribers.

Signed at Washington, D.C. this 4th day of April 1997.

Terry Sullivan,

Chief, Branch of Construction Wage Determinations.

[FR Doc. 97-9094 Filed 4-10-97; 8:45 am]

BILLING CODE 4510-27-M

LEGAL SERVICES CORPORATION

Accounting Guide for LSC Recipients

AGENCY: Legal Services Corporation.

ACTION: Proposed guidelines.

SUMMARY: The Legal Services Corporation (LSC or Corporation) hereby publishes for comment by interested parties a proposed Accounting Guide for LSC Recipients (Guide), which would replace the accounting portions of the 1981 and 1986 editions of LSC Audit and Accounting Guide for Recipients and Auditors (Audit and Accounting Guide). The Audit Guide for LSC Recipients and Auditors, issued in 1995 and revised by the LSC Office of Inspector General in 1996, replaced the audit portions of

both editions of the Audit and Accounting Guide. Thus, when this Guide is published in final, all previous editions of the Audit and Accounting Guide will become obsolete.

DATES: Comments must be received on or before May 12, 1997.

ADDRESSES: Copies of the Guide may be downloaded from LSC Homepage or HANDSNET, or requested via E-mail at ACCTGUID@SMTP.LSC.GOV or by voice mail at 202-336-8846 or by fax at 202-336-8854. Comments may be submitted in writing to the above E-mail address or to the Office of Program Operations, Legal Services Corporation, 750 1st Street, NE., Washington, DC 20002-4250, Attention: LSC Accounting Guide.

FOR FURTHER INFORMATION CONTACT: Charles Crittenden, Program Analyst, Office of Program Operations. (202) 336-8800.

SUPPLEMENTARY INFORMATION: In addition to assisting recipients and their auditors in understanding the accounting and reporting requirements for contracts and grants entered into with the LSC, the Guide revises and updates LSC accounting and financial reporting requirements and guidelines based on recently promulgated Generally Accepted Accounting Principles (GAAP) that apply to not-for-profit organizations. Using these new standards, the proposed Guide describes the accounting policies, guidelines, records, and internal control procedures that LSC considers adequate to provide proper accounting, financial reporting, and management of LSC funds.

Additionally, the Guide provides in individual appendices: (1) illustrative financial statement formats acceptable to LSC; (2) descriptions of recommended accounting records; (3) a sample chart of accounts; (4) accounting policies and procedures for property; (5) accounting for client trust funds; (6) other regulatory requirements for not-for-profit organizations; (7) checklist of accounting and internal control procedures; (8) LSC regulations setting accounting policies; (9) listing of GAAP for not-for-profit organizations; and (10) a glossary of terms and definitions.

The proposed guidelines are intended to reflect GAAP methods that will result in the most meaningful financial information for LSC, and for most readers of an LSC recipient's financial statements. The Corporation has established a 30-day comment period from the date of this notice, during which LSC invites general comments on the Guide and specific comments on the following issues: