YOUR OFFICE-YOUR MONEY

(A Manual for the Guidance of
Agency Employees Responsible for
The Control of Commitments
and Obligations)

Prepared By

THE U.S. ENVIRONMENTAL PROTECTION AGENCY
FINANCIAL MANAGEMENT DIVISION
FINANCIAL SYSTEMS BRANCH

In Conjunction With

BOOZ ALLEN PUBLIC ADMINISTRATION SERVICES

June 4, 1973

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UNITED STATES GOVERNMENT MEMORANDUM

SUBJECT: Revisions to "Your Office - Your Money" Manual DATE: July 18, 197[illegible]

FROM: Leo F. Dewey, Chief
Financial Systems Development

TO: All Financial Management Officers, (Regions, NITC's, and headquarters)

The enclosures represent revisions to "Your Office - Your Money" Manual and a summarization of the revisions.

Due to the heavy work load in the Print Shop at this time, only one copy of each page is enclosed. Because of the significance of the revisions, we felt we should provide you with the revisions without further delay and request that copies be made for distribution. There are several additional changes in for printing which we hope to have available for distribution next week.

The revisions will be incorporated in a reprint of the manual which will be distributed in 3 to 6 months.

Enclosures

ENVIRONMENTAL PROTECTION AGENCY
DIVISION OF FINANCIAL MANAGEMENT

"Your Office - Your Money" Manual
dated June 4, 1972

Revision No. 1 Date Issued 7-18-72

Location	Revision
Page 63 last paragraph	Sub-object class 21.20 will also generate a TR for transportation costs.
Page 76 second sub paragraph	The "Notice of Award" not the "Letter of Intent" is the obligating document.
Page 78, second paragraph	Any reprogramming must conform to policies issued by Office of Resources Management.
Appendix A, page 3	Definition of sub-object classes 21.20 and 21.30 changed and 21.21 and 21.31 added.
Appendix B, Exhibit III (1)	Change in form numbers for Government Notice, Miscellaneous Obligation Document, Travel Authorization, and Training Request.

(2) Commitments to be Reviewed in June

In preparation for the closing of the fiscal year on June 30, you and your RC chief should review each open commitment in the May DCR and in the Transactions to be Verified weekly report for June. These reviews will enable you to.

- Identify commitments that will become obligations by June 30, although the documentation will not reach the FMO in time.
- Have your RC chief obtain a "notice of award" (in the case of contracts) from the Contracting Officer which can be used by the FMO as the obligating document
- Cancel any commitments no longer required.
- Identify valid commitments that will not become obligations by June 30 and must be recommitted in the next fiscal year.

In addition, based on the review, the Allowance Holder may be able to reprogram, in accordance with the policies issued by the Office of Resources Management, his suballowances with excess money to the suballowance needing money.

Effective with fiscal year 1974, prior to the official closing of the fiscal year by the FMO, you will be provided a special listing showing all open commitments for your RC.

21.00 TRAVEL AND TRANSPORTATION OF PERSONS

21.01 Travel Advancement (Including PCS)--Per diem advances or reimbursement of actual expenses for meals, hotel room.

21.03 Travel (Carrier) Carrier (Excluding PCS)--Commercial transport fares, except car rental.

21.0. Local Transportation (Excluding PCS)--Transportation (taxi, car rental including GSA rates) within the vicinity of an employee's permanent duty station.

21.10 Other Travel Expenses (Excluding PCS)--Services not covered in one of the above, e.g., local transportation or car rental when away from permanent duty station, telephone expenses.

21.20 Foreign Travel Costs--Transportation by common carrier only.

21.21 Foreign Travel Costs--Per Diem and other costs excluding common carrier.

21.22 Aircraft Hire--Charter of aircraft used for official business.

21.30 Travel, Permanent Change of Station--Transportation by common carrier only, related to an official change of station, including transportation for advance house hunting trips.

21.31 Travel, Permanent Change of Station--Other travel expenses related to an official change of station, taxi, car rental, and per diem.

22.00 TRANSPORTATION OF THINGS

22.05 Non-Passenger Veh Le Rental--Rental of trucks, fork lifts, etc.

22.09 Other Transportation--Other expenses such as contractual charges for the transportation and care of things.

22.18 PCS Transportation of Effects- Transportation of household goods and effects related to an official change of station. (For storage see 25.48).

22.80 Parcel Post -Contractual transportation of mail, shipping of packages based on weight.

22.92 Relocation of Offices--Transportation of equipment and supplies due to relocation of offices.

23.00 RENT, COMMUNICATIONS AND UTILITIES

23.01 Land and Structures--Rental of the possession and use of land and buildings owned by another.

23.03 Computer and ADP Equipment Rentals -Rental of computers and peripheral equipment including terminals keypunch machines, etc.

23.07 Rental of Other Equipment Rental of other equipment not included in any other object e.g., postage meter, post office boxes, excludes communication equipment.

These vouchers are not handled by you for any purposes regarding the DCR. The payments are reflected in the Payments Made column on the automated DCR. Therefore, this information is available to you for comparison to the amount originally estimated and obligated. If the unpaid items are significantly larger than one month's estimate, you should contact the traveler involved and inquire if he has submitted all travel vouchers for that period and/or if there have been major changes in his travel plans. If so, he should submit a revised blanket travel authorization to you, reducing the over estimated amount. If all expense vouchers have been submitted and paid, the next month's estimate should be reduced by the amount of the prior obligation.

You will notice in the Obligation Document Number column of the automated DCR that the Travel Order Number has been prefixed with "TR" for transportation costs (sub-object classifications 21 03, 21 20 and 21 30). The "TR" is computer generated to allow the TMO to pay the travel voucher without reducing the obligation outstanding for the transportation costs. Transportation costs are billed separately by the commercial carrier.

APPENDIX E

EXHIBIT III(1)

PURCHASE OF GOODS AND SERVICES

		C*	O	E	Reference	Prepaid
EPA 2550 9	Correspondence Notice	X			Chapter VI	No
EPA 5700-20	Grant Agreement		X		EPA Order 5700.2	No
SF 33	Solicitation, offer, and award		X			No
EPA 1900-8	Procurement Request / Requisition		X		EPA Order 1700.2	No
EPA 2550-10	Miscellaneous Obligation Document		X		Chapter V	No
SF 44	Purchase Order-Invoice-Voucher			X	EPTR 15-3.6	No
Letter	Interagency Agreement		X		EPA Order 1240.2A	No
TRAVEL AND TRANSPORTATION						
EPA 1770.12	Request for Shipping Service		X			No
EPA 2610.1	Travel Authorization		X		EPA Travel Manual Chapter II	Yes
SF 1012	Travel Voucher			X	EPA Travel Manual Chapter 13	No
SF 1038	Application and Account for Advance of Funds			X	EPA Travel Manual Chapter 3	No
SF 1169	Government Transportation Request			X	-	Yes
TRAINING						
DL-510A	Request, Authorization and Record of Employee training		X		-	No
OF 37	Nomination for Interagency training		X		-	No

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I. INTRODUCTION

I. INTRODUCTION

This manual is designed to inform you about your role in helping the Agency conduct its business within prescribed spending levels. Although you may not be an accountant by education or profession, your job responsibilities each day involve performing certain key tasks that directly affect the ability of the Agency's accounting system to serve your organization. This manual is written for you.

1. WHAT IS A SYSTEM?

A "system" usually has three major parts:

- A way to put something in
- A way to process what has been put in
- A way to get something back

In the accounting system you send spending documents to your servicing finance office, the data is entered into the computer for processing, and you get back reports.

2. ACTIONS TO SPEND MONEY SET OUR ACCOUNTING SYSTEM IN MOTION

To relate the system idea more specifically to you, consider the organization you work for (and others just like it

throughout the Agency) and the fact that it is authorized to spend money to do its work. It is a special action each time the Agency spends money for something. (The Agency's accountants usually call these actions "TRANSACTIONS"). Almost every spending action has to be documented on some kind of government form such as a purchase requisition or a travel order. In EPA these spending documents are the "inputs" to the accounting system. The spending documents that are most commonly used in EPA are shown in Appendix B to this manual.

When you have prepared the inputs correctly, it becomes the job of the Financial Management Office to make sure that what you have submitted is put into the Agency's computer correctly, that the computer does its job properly, and that its outputs—reports to be used by you and your organization—are accurate and timely.

3. YOUR PARTNERSHIP WITH THE FINANCIAL MANAGEMENT OFFICE

Fundamentally, you and the Financial Management Office are partners in the vital activity of seeing that the Agency DOES NOT SPEND MORE MONEY THAN IT HAS AVAILABLE, and in making the Agency's accounting system work the way it should. (Incidentally, the computer almost never makes a mistake! When errors occur it usually gets blamed for what some "human computer" has done!). Although some people tend to think of an accounting system as something that only the accountants have

contact with, by now you probably see that the "system" really depends on a lot of key people such as yourself who serve outside the Financial Management Office. The system is supported by men and women throughout the Agency, and is definitely not some special activity carried out strictly within the confines of the Financial Management Office.

II. YOUR OFFICE---YOUR MONEY

II. YOUR OFFICE---YOUR MONEY

Our nation's pollution problem is as complex as it is wide-spread. Accordingly, EPA is expected to channel its people and other resources into a variety of programs carried out all over the country.

Because pollution is so wide-spread, the Agency maintains Regional Offices, National Environmental Research Centers (NERC's) and other Operation Centers that blanket the nation. In some cases the Agency's activities also involve the oceans, as well as other countries having pollution problems of mutual interest and concern.

Considering the extent of the pollution problem, both in terms of complexity and geography, it is not surprising that a large number of EPA employees and offices are located outside the Washington, D. C. area. The problems are such that the Agency necessarily must have field operations in addition to those conducted by headquarters in Washington.

The above points affect the Agency's operations in many different ways. Two of the most important are in the areas of work groups and in the distribution of money.

EXHIBIT I

WORK GROUPS IN EPA

PROBLEM AREAS	AIR & WATER PROGRAMS	CATEGORICAL PROGRAMS	RESEARCH & MONITORING	ENFORCEMENT AND GENERAL COUNSEL	PLANNING AND MANAGEMENT	ADMINISTRATION AND STAFF OFFICES	REGIONS/NERC'S/ OPERATION CENTERS
AIR	•		•	•			•
WATER QUALITY	•		•	•			•
WATER SUPPLY	•		•	•			•
SOLID WASTE		•	•	•			•
PESTICIDES		•	•	•			•
RADIATION		•	•	•			•
NOISE		•	•	•			
INTER-DISCIPLINARY	•	•	•	•	•	•	•
PROGRAM SUPPORT	•	•	•	•	•	•	•

SOME COMBINATIONS OF THE PROBLEM AREAS LISTED ABOVE

SERVICE GROUPS SUCH AS FINANCE OFFICE, PERSONNEL OFFICE, PROCUREMENT OFFICE, ETC

1. THE WORK AND PEOPLE IN EPA

The basic responsibility of the Agency is to prevent, reduce, and control the problem areas of:

- Air pollution
- Water pollution
- Solid wastes
- Pesticides
- Radiation
- Noise

To cope with these problem areas, our Agency has set up the following major work groups:

- Air and water programs
- Categorical programs
- Research and monitoring
- Enforcement and general counsel
- Planning and management
- Administration and staff offices
- Regions/NERC's/Operation Centers

Exhibit I, opposite this page, shows the problem areas each of the work groups are responsible for.

The major work groups described above represent the way EPA is organized to do the work. Within the work groups there are key individuals who share the responsibility to get the job done. The Agency also has a work plan that determines how much money will be spent on each problem area in accord with the way Congress

has approved the money to be spent. The key individuals and the way the work plan is divided is explained in the next paragraphs.

(1) The EPA Administrator

The head of our Agency, the EPA Administrator, is in charge of planning our programs and seeing that they are carried out. To help him do these things, he has the aid of a Deputy Administrator and five Assistant Administrators.

(2) Assistant Administrators

Each Assistant Administrator and the Deputy Administrator are also known as National Program Manager(s) (NPM). A National Program Manager is usually in charge of a specific problem area of pollution, e.g., the pollution of our country's water.

Each NPM (with a lot of help) devises many different ways to attack a pollution area. Each way is called a Program Element.

(3) Allowance Holders

An Allowance Holder is a major money manager for EPA. Each person who is an Allowance Holder is responsible for a share of the program elements assigned to him by NPM's. Each share is called a Program Subelement.

The following individuals serve as the Allowance Holders for EPA:

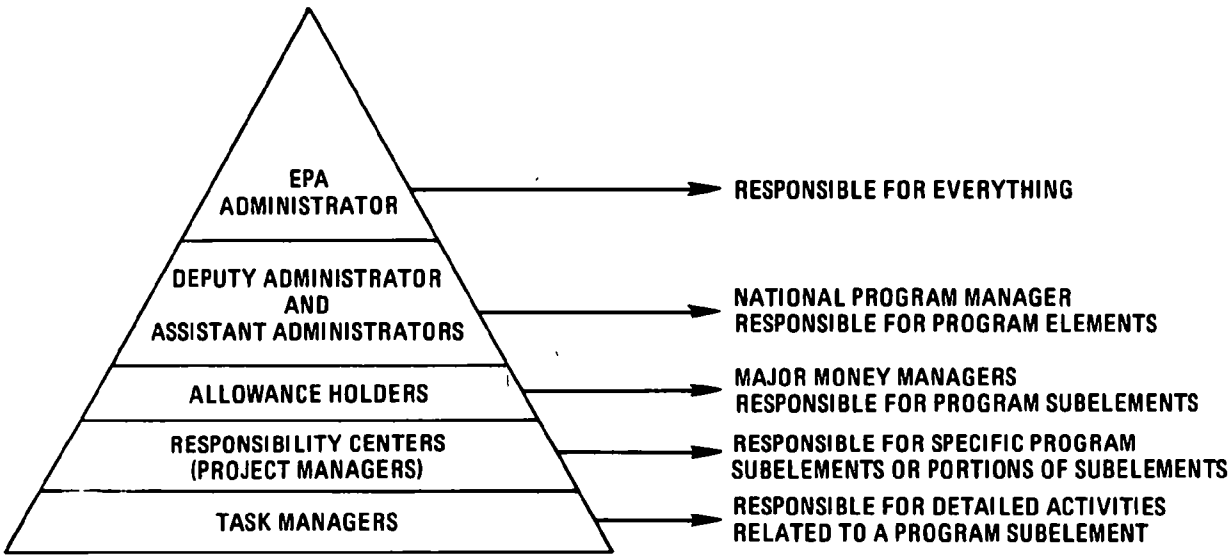
- Assistant Administrators
- Deputy Assistant Administrators
- Regional Administrators
- Directors of the National Environmental Research Centers
- Certain special offices

(4) Project Managers (RESPONSIBILITY CENTERS)

Because he must have help to carry out his responsibilities, each Allowance Holder draws upon the assistance of Project Managers. A Project Manager is usually the chief of a major division. The Allowance Holder relies on his project managers to carry out specific subelements.

Because a Project Manager is usually a control point for particular subelements, his organizational unit, e.g., division, is also called a Responsibility Center. In all probability you now work in a Responsibility Center (RC). As you read through the rest of this manual, you will see that it's about how you help your RC control money! - i.e, Your Office and Your Money!

EXHIBIT II


EPA ADMINISTRATOR
DEPUTY ADMINISTRATOR AND ASSISTANT ADMINISTRATORS
ALLOWANCE HOLDERS
RESPONSIBILITY CENTERS (PROJECT MANAGERS)
TASK MANAGERS
RESPONSIBLE FOR EVERYTHING
NATIONAL PROGRAM MANAGER RESPONSIBLE FOR PROGRAM ELEMENTS
MAJOR MONEY MANAGERS RESPONSIBLE FOR PROGRAM SUBELEMENTS
RESPONSIBLE FOR SPECIFIC PROGRAM SUBELEMENTS OR PORTIONS OF SUBELEMENTS
RESPONSIBLE FOR DETAILED ACTIVITIES RELATED TO A PROGRAM SUBELEMENT

(5) Task Managers

Responsibility Centers commonly have branches and/or sections that perform key activities related to a subelement. The subelement work they do may have several different names such as projects, tasks, etc.

Exhibit II, opposite this page, shows the key individuals we have talked about and their share of the responsibility for the work of EPA.

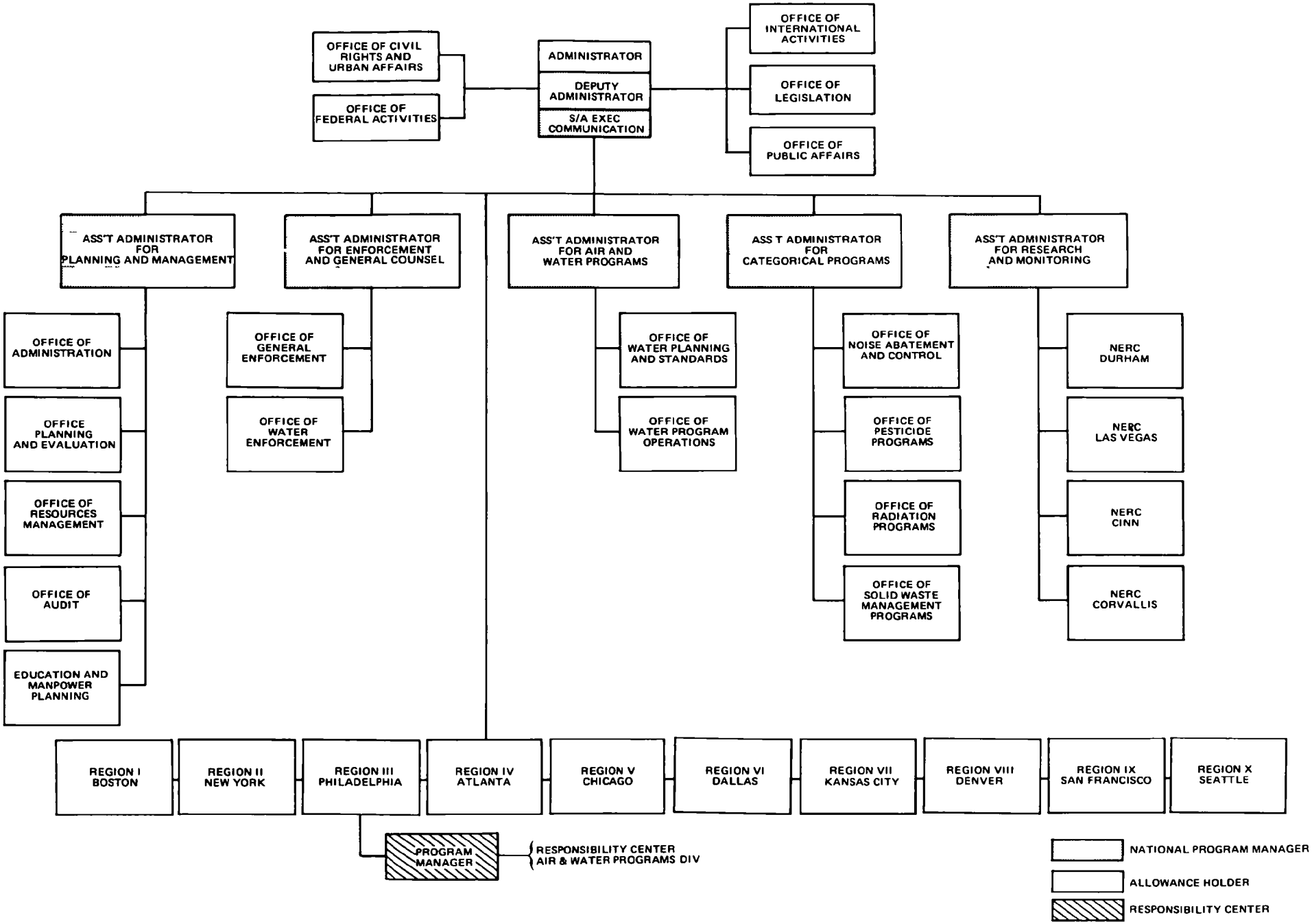
Exhibit III, following this page, shows the Allowance Holders who are the major money managers, and other individuals responsible for controlling the money of EPA.

2. HOW YOUR RESPONSIBILITY CENTER GETS ITS MONEY

The money given to an Allowance Holder to spend during a fiscal year is called an Allowance. The allowance enables him to incur expenses related to program subelements. The Allowance also limits how much he can spend for each quarter of the year.

The Allowance Holder in turn will divide the money to the heads of his various responsibility centers having the capability to do the work related to particular program subelements. The money received from the Allowance Holder by the Responsibility Center is

EXHIBIT III


OFFICE OF CIVIL RIGHTS AND URBAN AFFAIRS
OFFICE OF FEDERAL ACTIVITIES
ADMINISTRATOR
DEPUTY ADMINISTRATOR
S/A EXEC COMMUNICATION
OFFICE OF INTERNATIONAL ACTIVITIES
OFFICE OF LEGISLATION
OFFICE OF PUBLIC AFFAIRS
ASS'T ADMINISTRATOR FOR PLANNING AND MANAGEMENT
ASS'T ADMINISTRATOR FOR ENFORCEMENT AND GENERAL COUNSEL
ASS'T ADMINISTRATOR FOR AIR AND WATER PROGRAMS
ASS T ADMINISTRATOR FOR CATEGORICAL PROGRAMS
ASS'T ADMINISTRATOR FOR RESEARCH AND MONITORING
OFFICE OF ADMINISTRATION
OFFICE PLANNING AND EVALUATION
OFFICE OF RESOURCES MANAGEMENT
OFFICE OF AUDIT
EDUCATION AND MANPOWER PLANNING
OFFICE OF GENERAL ENFORCEMENT
OFFICE OF WATER ENFORCEMENT
OFFICE OF WATER PLANNING AND STANDARDS
OFFICE OF WATER PROGRAM OPERATIONS
OFFICE OF NOISE ABATEMENT AND CONTROL
OFFICE OF PESTICIDE PROGRAMS
OFFICE OF RADIATION PROGRAMS
OFFICE OF SOLID WASTE MANAGEMENT PROGRAMS
NERC DURHAM
NERC LAS VEGAS
NERC CINN
NERC CORVALLIS
REGION I BOSTON
REGION II NEW YORK
REGION III PHILADELPHIA
REGION IV ATLANTA
REGION V CHICAGO
REGION VI DALLAS
REGION VII KANSAS CITY
REGION VIII DENVER
REGION IX SAN FRANCISCO
REGION X SEATTLE
PROGRAM MANAGER
RESPONSIBILITY CENTER AIR & WATER PROGRAMS DIV
NATIONAL PROGRAM MANAGER
ALLOWANCE HOLDER
RESPONSIBILITY CENTER

called a suballowance. As in the case of an allowance, the suballowance gives the RC the money needed to cover its spending and will limit how much it can spend for each quarter of the year.

Although the RC chief may have work groups such as branches reporting to him, he will not divide his suballowance among them for the purpose of controlling money. Clearly these work groups will initiate many spending actions. Nevertheless, the responsibility for making sure that total spending does not go beyond the suballowance amount is strictly that of the RC chief. In line with this major responsibility, the RC chief has total authority to approve or disapprove any proposed spending action to be charged to his suballowance.

Up to this point, the discussion has described the general process by which the work and the money is passed from the National Program Manager to the Allowance Holder and finally to the Responsibility Center. The following paragraphs will describe more of the background of this process.

(1) Work Plans

Several months before the start of the fiscal year, the Administrator, NPM's, Allowance Holders, and RC chiefs are involved in a major effort to estimate how much money will be needed to do the work that has to be done. The

end-result of this activity is a document called the Work Plan. A work plan is very detailed and shows a great deal of information about how much work must be done, the number of people needed to do it, and the other kinds of expenses connected with it.

Once the Agency has finalized the work plan, this serves as the basic guide for determining how much money each Allowance Holder will receive when the money actually is made available to spend. The lack of certainty about when the money will be available is a problem and is discussed in the next section.

(2) Obtaining Money on July 1

Although the fiscal year begins on July 1, the Congress normally has not determined by that time the exact amount of spending authority which it will make available. The Congress does, however, make provisions to give the Agency enough spending authority to keep operating. Usually the amount available to be spent as of that date is less than originally provided for in the work plan.

Until the Congress officially determines how much spending authority it will provide for the new fiscal year,

it permits the Agency to start spending money on July 1 at about the same rate as it did during the same time in the last fiscal year. This is called a "Continuing Resolution" and is a stop-gap measure until the Congress officially acts (passes the Agency's appropriation).

(3) How Money Is Distributed

If July 1 arrives and the Congress has not yet passed the Agency's appropriation, each Allowance Holder must estimate the amount of money available to him under the continuing resolution. Next he will notify his RC's that they have suballowances as of that time in certain specified amounts. The documentation for the suballowance will probably be his memo to the RC chiefs. He will also inform the Financial Management Office (FMO) who will enter the suballowance information into the computer. The FMO will also provide each RC chief with other essential information, such as account numbers. Account Numbers are tools used in the accounting system to indicate where and how money is being spent. This and other tools will be discussed more thoroughly later on.

A little later in the fiscal year the Congress will pass the Agency's appropriation thereby making its final determination as to the spending authority available for EPA to use. At that time the Agency's Budget Office, located in Washington, will issue formal Advices of Allowance to all Allowance Holders. These Allowances are entered into the computer by the Financial Management Division in Washington. Upon receipt of this document, an Allowance Holder will adjust, if necessary, the RC suballowances to agree with the approved work plan. As before, the FMO is responsible for entering into the computer the adjustments for each RC's suballowance.

Had the Congress actually passed the Agency's appropriation by July 1, the procedure described in the last paragraph would have been followed from the outset of the fiscal year, without the necessity of any subsequent adjustments.

This discussion has given you a glimpse of one of the functions of an FMO. You need to know more about his office. Chapter III, which follows this page, tells you about his role in the Agency.

III. YOUR FINANCIAL MANAGEMENT OFFICE

III. YOUR FINANCIAL MANAGEMENT OFFICE

The Financial Management Office is a service group. This means that their basic job is to supply financial services to individuals throughout the Agency, especially to the RC. Financial Management Offices have been established in Washington and in every Region and NERC. A list showing the location of these offices and the activities they service is included in Appendix B to this manual.

1. THE WORK OF YOUR FMO

If you had the opportunity to observe a Financial Management Office in operation for a few days, you would learn that its people perform the following tasks:

- Put your spending actions into the computer
- Make sure that the computer processed the input correctly
- Provide you with reports
- Help to get your paycheck on time and in the right amount
- Examine vouchers from your vendors to see that payments can be made
- Issue travel advance payments and provide you travel reimbursement checks

- File your original spending action documents
- Maintain the Agency's official accounting records
- Prepare special reports required by such agencies as the U. S. Department of the Treasury
- Respond to requests from Allowance Holders and RC's for special financial studies and reports

As you can see, most of the above services are directed to you and your office. The Agency believes that they are performed best when performed locally. This is why a major effort was made during the 1973 fiscal year to provide each region and NERC location with its own FMO.

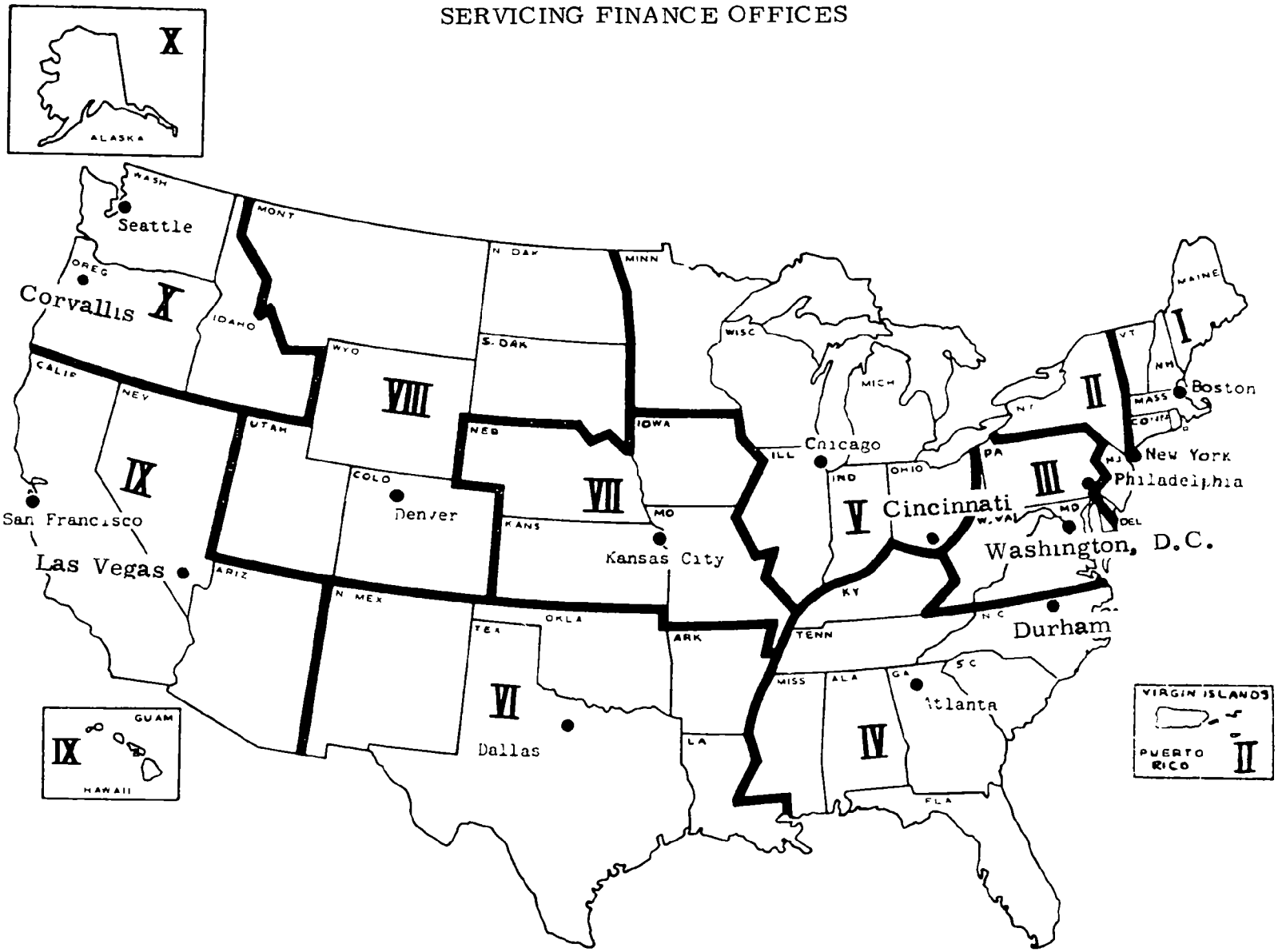
The creation of FMO's for each region and NERC means, of course, that the Agency's service capability for you is greater than ever, if for no other reason than because your FMO is, in most cases, convenient to your office. Of equal importance, however, is the fact that your FMO has been given much greater access to the Agency's computer. This point is discussed in more detail next.

2. TALKING TO THE COMPUTER

The Agency's computer is physically located in Washington, D.C. To tie in with this facility, each Financial Management Office has the use of a machine called a terminal. The FMO uses

EXHIBIT IV

ENVIRONMENTAL PROTECTION AGENCY
SERVICING FINANCE OFFICES



U.S. GOVERNMENT PRINTING OFFICE 1972 511-117/38 1-3

it to talk directly to the computer in Washington. Here are some of the things the FMO tells the computer:

- Set up a "Bank Account" for each Responsibility Center (RC)
- Check the money available to RC's and remember how much
- Check all spending actions of the RC and remember the correct ones
- Check the payments made to vendors and remember them also
- The RC's I serve want regular weekly and monthly reports of everything I've given you

Even though the computer does not physically sit in the Financial Management Office, your FMO has just as much access to it as if that were the case. Exhibit IV, opposite this page, shows all the servicing finance offices. Each has been provided a terminal to the computer located in Washington.

3. YOUR OWN FMO + THE COMPUTER = TOTAL SERVICE

Earlier we noted that your prime role in the Responsibility Center is to make sure that your RC does not spend more money than it has. One of the main reasons why you have the services of your own FMO (who has a computer service) is to give you the maximum support you need to perform this role.

It is especially important for you to know that all the FMO and computer support you need are available, in most cases, right in the building where you work. For all RC's located in the field, there is basically no support that must be obtained from Washington. By intent, the Agency has equipped each major field office with a total local accounting and financial service capability.

4. HELPING ONE ANOTHER

Chapter IV of this manual will spell out in detail what an RC should do to control money. As you review this material you will be impressed with the amount of attention given to the prevention of mistakes.

Because you are serving your RC it is natural that you will want to avoid making mistakes. Likewise, the FMO's are just as concerned about not making them.

In addition to the concern of you and the FMO, there is a third party that is concerned about mistakes --- the computer. The computer without fail does precisely what it has been told to do; no more and no less. It knows whether what it is given is correct or not. When it is given things that are incorrect, it will reject them and tell the FMO why it did so.

The Agency's system operates in a manner such that if you or an RC make a mistake, it should be caught either by the FMO or the computer, or both. If the FMO makes a mistake, you and/or the computer are partners in detecting it. In the unlikely event that the computer ever makes a mistake, you and the FMO will have ways to pick it up.

As you can see, what is being described is a system of checks and balances. Everyone involved is the beneficiary because mistakes of any kind cause everyone problems, including the computer.

Of course, of paramount importance is the fact that if you don't like to take anything for granted, you don't have to. This manual will show you the things at your disposal to assure yourself that mistakes that anyone has made (including your own) have been caught and that the information shown on your computer reports is reliable.

IV. HOW TO CONTROL SPENDING

IV. HOW TO CONTROL SPENDING

This chapter describes the Agency's system for ensuring that spending is kept within required limits. You and your RC are a critical part of the system. Therefore, your role and the tools to help you carry it out are described in detail.

1. THE ACTIONS TO SPEND MONEY

When the term "Spending Money" is used, it is referring to two types of RC actions:

- Commitments
- Obligations

(1) Commitments

Commitments are actions reserving money that probably will be needed sometime in the future. For example, the RC estimates that his payroll costs for a three-month period will be $50,000. To make sure everybody gets paid he must set aside this money. He is "committing" $50,000 for payroll costs. Only the following types of spending actions, which are further explained in Chapter V, may be used to commit money:

- Grants
- Contracts
- Payroll
- Some purchase requisitions

(2) Obligations

Obligations are spending actions which impose on the Agency a liability to make payment for a product or service. Taking our payroll example again, once the commitment for $50,000 for three months has been established, salary expenses are incurred as the employees actually work. As time goes on the commitment decreases as obligations increase. Let's look at the process for the three-month period:

Step 1--The RC chief determines that he needs $50,000 for a three-month period for payroll costs.

Step 2--The RC "commits" $50,000 for payroll.

Step 3--The actual payroll costs (obligations) are: in the first month $10,000, second month $15,000, third month $15,000. The process would look like this:

Commitment - start	$50,000
Subtract first month obligations	-10,000
Commitment balance	$40,000
Subtract second month obligations	-15,000
Commitment balance	$25,000
Subtract third month obligations	-15,000
Commitment balance	$10,000

EXHIBIT V

ENVIRONMENTAL PROTECTION AGENCY

Commitment Notice

NOTE: Preparation and approval of this form does not constitute an obligation of money. The use of this form is intended to guarantee availability of money by reserving it for certain types of specified transactions.

This commitment transaction in the amount of $ _____ is for:
(whole dollars)

(___) A Grant (Number _____)

(___) A Purchase Requisition

(___) A Contract

(___) Payroll for the Quarter Beginning
(___) July 1, 19__
(___) October 1, 19__
(___) January 1, 19__
(___) April 1, 19 __

(___) Other (Specify below)

SPECIAL COMMENTS OR INSTRUCTIONS:

_____

_____

_____

The amount of money shown above is.

(___) An original commitment

(___) An increase to a previous commitment

(___) A decrease to a previous commitment

Responsibility Center: _____

Prepared by: Name _____ Approved by: Signature _____
Date _____ Date _____
Phone _____ Phone _____

FINANCIAL DATA: (See instructions on reverse of this form before filling out)

Appropriation: _____

FMO USE														DOCUMENT CONTROL NUMBER						ACCOUNT NUMBER										OBJECT CLASS				DOLLAR AMOUNT											
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19	20	31	32	33	34	35	36	37	38	39	40	41	42	43	44	45	46	47	48	49	50	51	52	53	54	55	56
2									0	4	0																					0	0												0	0
2									0	4	0																					0	0												0	0
2									0	4	0																					0	0												0	0
2									0	4	0																					0	0												0	0

In this case we find that the RC has $10,000 left over at the end of the three-month period. The RC chief may use it for something that he needs but at first thought he didn't have enough money for.

While there are many different documents used by the RC for obligation actions, there is only one that will be used for commitment actions. These spending documents are shown and described in Appendix B of this Manual. The major ones are further explained in Chapter V.

2. THE HELP YOU HAVE

The Agency has developed six tools designed to help the RC control money. These tools are:

- Commitment Notice
- Document Control Register
- Document Control Number
- Account Number
- Object Class
- Reports From The Accounting System

(1) Commitment Notice

The Commitment Notice is an Agency form that has been designed for use by RC's to officially reserve money. A sample of this form is shown on Exhibit V, opposite this page. The Commitment Notice is prepared by you in duplicate and

EXHIBIT VI

THE DOCUMENT CONTROL REGISTER AND ITS CONTENTS

ALLOWANCE HOLDER
THE INDIVIDUAL WHO RECEIVES AN ALLOWANCE FROM WASHINGTON

RESPONSIBILITY CENTER
THE ORGANIZATION TO WHICH A SUBALLOWANCE IS DISTRIBUTED ASSIGNS DCN, MAINTAINS DCR

DOCUMENT CONTROL REGISTER
A RECORD OF RC INITIATED FINANCIAL TRANSACTIONS A BASIC TOOL USED BY AN RC FOR MONEY CONTROL A LOG OF DOCUMENTS PROCESSED ORGANIZED BY SUBALLOWANCE

APPROPRIATION NO
THE SEVEN DIGIT NUMBER IDENTIFYING THE SUB ALLOWANCE APPROPRIATION

SUBALLOWANCE NUMBER
THE NUMBER IS THE COMBINATION OF THE ALLOWANCE NUMBER ASSIGNED BY WASHINGTON AND THE RC CODE

PAGE NUMBER
THE CONSECUTIVE NUMBER ASSIGNED TO DCR SHEET WITHIN THE SUBALLOWANCE

ALLOWANCE HOLDER _____

RC _____

DOCUMENT CONTROL REGISTER

APPROPRIATION NO _____

SUBALLOWANCE NO _____

PAGE NO _____

NEW DOCUMENT CONTROL NUMBER	REFERENCE DOCUMENT CONTROL NUMBER	OBLIGATION DOCUMENT NUMBER	TRANSACTION DATE	DESCRIPTION	ACCOUNT NUMBER	OBJECT AND SUB OBJECT CLASSES	FOLIO C	FOLIO D	TRANSACTION AMOUNT	AVAILABLE BALANCE (OPTIONAL)
BALANCE FORWARD										

NEW DOCUMENT CONTROL NUMBER
A SIX DIGIT NUMBER ASSIGNED TO EACH TRANSACTION AND RECORDED IN THE DCR BY THE RC TECHNICIAN, SERIAL NUMBER WITHIN EACH SUBALLOWANCE WHICH IDENTIFIES THE INITIATING ORGANIZATION BELOW THE RC OR THE TYPE OF TRANS ACTION FIRST DIGIT ALPHA SECOND DIGIT ALPHA OR NUMERIC THIRD THRU SIXTH DIGIT NUMERIC COUNTER (SERIAL SEQUENCE) STAYS WITH TRANSACTION THROUGHOUT ITS LIFE

REFERENCE DOCUMENT CONTROL NUMBER
A DCN RELATED TO A PREVIOUSLY RECORDED TRANSACTION IS ONLY USED TO RECORD FOLLOW-UP TRANS ACTIONS ASSOCIATED WITH INCREASES, DECREASES FOR BOTH COMMITMENTS AND OBLIGATIONS THIS IS NEVER A NEW DCN

OBLIGATION DOCUMENT NUMBER
A COLUMN USED TO RECORD THE BASIC IDENTIFYING NUMBER OF THE OBLIGATION DOCUMENT

TRANSACTION DATE
THE CALENDAR MONTH DAY AND YEAR ON WHICH THE TRANSACTION IS RECORDED

DESCRIPTION
A COLUMN WHICH IS USED TO RECORD SPECIAL INFORMATION

ACCOUNT NUMBER
A TEN DIGIT NUMBER WHICH IDENTIFIES THE LEVEL FOR WHICH SPENDING CAN BE ANALYZED

OBJECT AND SUBOBJECT CLASSES
BOTH ARE TWO DIGIT NUMBERS THE OBJECT CLASS IDENTIFIES THE GENERAL EXPENSE TYPE FOR WHICH MONEY IS SPENT THE SUBOBJECT CLASS IS A MORE DETAILED EXPLANATION OF THE EXPENSE TYPE

AVAILABLE BALANCE
AN OPTIONAL COLUMN WHICH INDICATES THE AMOUNT OF MONEY REMAINING IN A SUBALLOWANCE THAT CAN BE COMMITTED OR OBLIGATED IF UTILIZED THIS BALANCE PROVIDES A MEANS BY WHICH MONEY AVAILABILITY CAN BE DETERMINED BY USING A CUT OFF DATE THIS BALANCE CAN BE COMPARED WITH THE AVAILABLE BALANCE AS SHOWN ON FINANCIAL REPORTS

TRANSACTION AMOUNT
THE DOLLAR AMOUNT (CENTS OPTIONAL) OF THE LINE ITEM TRANSACTION USED TO RECORD THE LINE ITEM AMOUNT OF BOTH COMMITMENTS AND OBLIGATIONS

FOLIO
IN THE BLANK COLUMN PLACE A C FOR COMMITMENT OR AN O' FOR OBLIGATION WHEN THE ENTRY IS RECORDED PLACE A CHECK MARK (✓) IN THE C OR O COLUMN WHEN YOU HAVE VERIFIED THAT THE TRANSACTION IS IN THE ACCOUNTING SYSTEM

the original is sent to the FMO to enter the information in the computer. A more detailed explanation on how to complete the form is provided in Section 5.

(2) Document Control Register

The Document Control Register (DCR) is a book that serves as a record of RC-initiated spending actions. The DCR is maintained and used by the Responsibility Center only, and is a basic part of the system of keeping track of the action from the time the RC initiated the spending document to when the FMO will pay the bill.

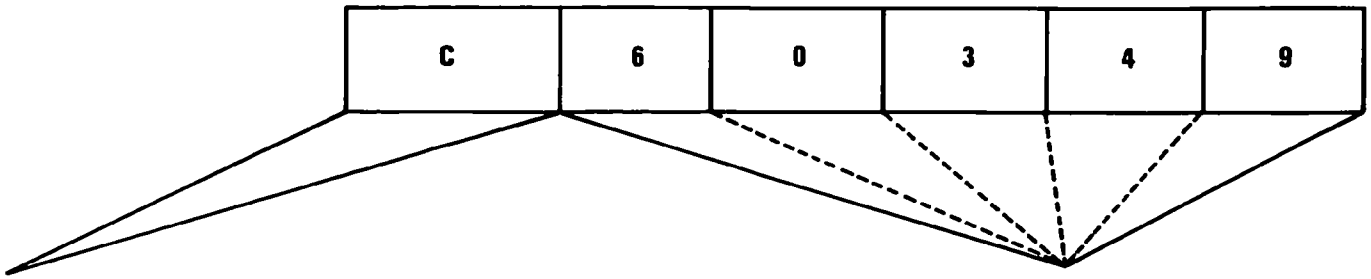
The basic idea of the DCR is to give each RC the capability to:

- Check that spending actions have been entered into the computer correctly
- Follow each spending action through the accounting system
- Keep a running balance (if desired) of money available for spending

Exhibit VI, opposite this page, shows you the basic points about the DCR. Note that each part is identified and explained. The Document Control Number, Account Number, and Object Class codes are further explained in the following paragraphs (3) through (5). It is important that you

EXHIBIT VII

SIX DIGIT DOCUMENT CONTROL NUMBER (DCN)



THE FIRST DIGIT IS ALWAYS A LETTER OF THE ALPHABET THAT IDENTIFIES AN ORGANIZATIONAL UNIT WITHIN YOUR RESPONSIBILITY CENTER; FOR EXAMPLE A CERTAIN BRANCH MIGHT BE IDENTIFIED "C" AS SHOWN ABOVE. THE CODES WILL BE ASSIGNED BY THE RC CHIEF AND THE FMO. YOU WILL BE PROVIDED THIS LIST BY THE FMO

THE SECOND THROUGH THE SIXTH DIGITS ALWAYS INDICATE THE ORDER IN WHICH THE TRANSACTIONS WITHIN EACH SUBALLOWANCE WERE NUMBERED AND PROCESSED. TOGETHER THESE DIGITS FUNCTION AS A COUNTER. AT THE START OF EACH FISCAL YEAR, ON JULY 1ST, ALL THE COUNTERS READ ZERO, *i.e.*, 00000. AS EACH COMMITMENT OR OBLIGATION TRANSACTION IS PROCESSED, THE COUNTER IS ADVANCED AND THE NUMBER (COUNT) ENTERED ON THE TRANSACTION DOCUMENT. IN THE ABOVE EXAMPLE THE COUNTER, DIGITS 2-6, READS "60349".

YOU OBTAIN THE DCN FROM THE SUBALLOWANCE DOCUMENT CONTROL REGISTER BY ADDING 1 (ADVANCING THE COUNTER) TO THE LAST NEW DCN RECORDED

CAUTION

BE SURE NEVER TO USE A DCN WITHOUT RECORDING THE TRANSACTION IN THE DCR. THIS COULD CAUSE DUPLICATE NUMBERS AND CAUSE EVERYONE A LOT OF PROBLEMS

CAUTION

SPENDING ACTION DOCUMENTS WITHOUT A DCN WILL BE REJECTED BY THE FINANCIAL MANAGEMENT OFFICE AND/OR THE PROCUREMENT OFFICE AND WILL BE RETURNED TO YOU FOR COMPLETION

become familiar with the make-up of the DCR because later on you will read how it is used in a number of specific ways.

(3) Document Control Number

A Document Control Number (DCN) must be entered on every spending action document and serves the following purposes:

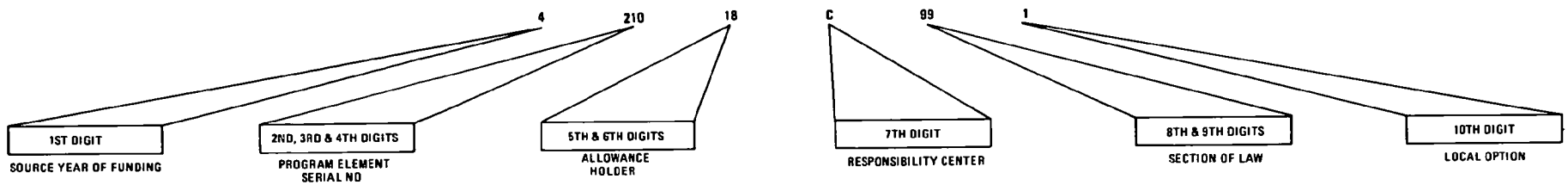
- Shows that you have made a check to see that money is available to cover the spending action. A spending document without a DCN will be rejected by the finance office and/or the procure-office and will be returned to you for completion.
- Creates a permanent link between each DCN you record on the Document Control Register with the spending actions subsequently listed on reports produced by the computer.
- Gives each spending action processed by the Agency's computer a unique identification number.

Exhibit VII, opposite this page, shows the makeup of the Document Control Number (DCN) and explains each part of it. Your attention is called to the "caution" signs.

The spending documents in Appendix B show where the fiscal codes are entered on each document. The DCN is entered by you and must always be entered as the second number in the sequence of fiscal codes.

EXHIBIT VIII

THE 10 DIGIT ACCOUNT NUMBER PROVIDES 6 TYPES OF CODED INFORMATION



- IDENTIFIES THE FISCAL YEAR THE MONEY BEING SPENT WAS ORIGINALLY MADE AVAILABLE TO THE AGENCY
- THE CODE IS UPDATED EACH FISCAL YEAR TO INCLUDE NEWLY AUTHORIZED MONEY
  - '4 IDENTIFIES FISCAL YEAR 1974

- EACH PROGRAM ELEMENT IS IDENTIFIED BY A UNIQUE SERIAL NUMBER
  - 210 IDENTIFIES AGENCY MANAGEMENT
- EACH SERIAL NUMBER RELATES TO AN APPROPRIATION
  - IN THIS CASE AGENCY 8 REGIONAL SUPPORT 6840105

- THE INDIVIDUAL WHO RECEIVES AN ALLOWANCE FROM WASHINGTON
- THE INDIVIDUAL RESPONSIBLE FOR DOING THE WORK COVERED UNDER A SUB-ELEMENT
  - 18, IDENTIFIES THE OFFICE OF RESOURCES MANAGEMENT

- THE INDIVIDUAL WHO RECEIVES A SUBALLOWANCE FROM THE ALLOWANCE HOLDER USUALLY A DIVISION OR LAB DIRECTOR
  - C IDENTIFIES THE DIVISION OF FINANCIAL MANAGEMENT

- A CODE THAT PROVIDES A REFERENCE TO A LAW THAT GOVERNS THE APPROPRIATION
  - 99 THIS CODE IS USED WHEN SECTION OF LAW CODE IS NOT APPLICABLE

- USED TO MEET THE NEEDS OF YOUR R C SUCH AS A
  - BRANCH CODE OR
  - PROJECT CODE
- THIS CODE IS ALWAYS USED IN CONJUNCTION WITH THE CODES FOR
  - ALLOWANCE HOLDER &
  - RESPONSIBILITY CENTER
  - 1 IDENTIFIES FINANCIAL SYSTEMS BRANCH

It is important that you record the spending action in the DCR immediately after the DCN is entered on the spending document. A thorough explanation of how to record spending actions in the DCR is provided in Section 4.

(4) Account Number

The Account Number is a ten-digit number which contains six types of information as shown on Exhibit VIII, on the opposite page. As you can see from the exhibit, the Account Number is a shorthand way of expressing a great deal of information about each spending action.

The monies that Congress gives EPA are called appropriations. Each appropriation is an Act of Congress -- a law. Because the appropriation is a law, it must be obeyed. Therefore money can only be spent for the specific purposes authorized in the law.

When you record the Account Number on a spending document you say in effect: "This is the specific purpose of, and the legal authority for, this spending action". Recording correct account numbers offers the following advantages:

> Indicates the legal authority and purpose of the spending action in a coded form

- Provides the capability to make a variety of meaningful summarizations of financial information on the computer reports distributed to:

  - Responsibility centers
  - Allowance holders
  - Financial Management Officers
  - Headquarters management

- Provides means for accumulating financial data in ways to support the requirements for:

  - Program planning and control
  - Budgeting
  - Accounting

Recording an invalid or wrong Account Number has the following effects:

- Makes the spending action appear "illegal"

- Delays the processing of the action

- Temporarily distorts the computer reports

- Increases your work since you must go back to your records and supply the correct Account Number

IT IS IMPORTANT THAT THE ACCOUNT NUMBER YOU RECORD IS CORRECT AND HAS BEEN AUTHORIZED FOR YOUR USE BY THE FINANCIAL MANAGEMENT OFFICE.

A detailed explanation of how Account Numbers are obtained and used is provided in Chapter V.

The Account Number actually reduces your work. The six types of information provided by the Account Number must be recorded with each spending action. Without the Account Number, you would have to write out on each spending document all of the information required. Recording this required information with the correct Account Number then is really a shortcut.

(5) Object Class

Object classes are a group of standard two-digit uniform Federal codes used to categorize spending actions by the type of product or service commonly referred to as expenses. These broad categories indicate the general type of expense, e.g. 1100 personnel compensation. In order to provide more detail about the item, a two-digit subobject class code is attached to the right of the object class code, e.g. 1153 overtime pay.

Object class information is important to your RC and is required in the monthly reporting of obligations to the Department of the Treasury. Object class summarizations are also used when the Agency supplies information for Congressional hearings and for the President's budget.

All obligation actions are required to have both an object class and subobject class recorded on the spending document. You will record only the major object class on the Commitment Notice; the subobject class has been preprinted with two zeros (00).

All of the valid combinations of object and subobject class codes are identified in Appendix A of this Manual. A brief description of each classification is also included in the Appendix. While EPA's predecessor organizations may have used different codes, it is essential that you use only those codes listed in Appendix A.

(6) Reports From The Accounting System

Chapter I of this manual emphasizes that you put spending information in the accounting system and that the accounting system responds by giving you back this information summarized in meaningful ways.

You will receive at least the following three basic computer generated reports:

- Transactions To Be Verified - Weekly
- Report of Money Available - Weekly
- Document Control Register - Monthly

EXHIBIT IX

ENVIRONMENTAL PROTECTION AGENCY
TRANSACTIONS TO BE VERIFIED
FOR THE WEEK ENDING _____

APPROPRIATION _____
ALLOWANCE HOLDER _____ (TITLE) _____
SUBALLOWANCE NUMBER _____
RESPONSIBILITY CENTER _____ (TITLE) _____

FINANCIAL MANAGEMENT REPORT NUMBER _____
DATE PREPARED _____
PAGE _____

DOCUMENT CONTROL NUMBER	OBLIGATION DOCUMENT NUMBER	ENTRY DATE	ACCOUNT NUMBER	OBJECT CLASS	BATCH NUMBER	BATCH SEQUENCE NUMBER	TRANSACTION CODE	COMMITMENTS	OBLIGATION

DATE THE TRANSACTION WAS PROCESSED BY THE FMO

THE NUMBER ASSIGNED BY THE FMO TO A GROUP OF TRANSACTIONS ENTERED INTO THE COMPUTER

A NUMBER ASSIGNED BY THE COMPUTER TO EACH TRANSACTION FOR THE GROUP BEING PROCESSED

A WEEKLY REPORT, THAT LISTS ALL THE SPENDING ACTIONS PROCESSED BY THE COMPUTER SINCE THE LAST REPORT. THE PURPOSE OF THE REPORT IS TO ENABLE YOU TO CHECK THAT THE FINANCIAL MANAGEMENT OFFICE AND THE COMPUTER PROCESSED CORRECTLY THE SPENDING ACTIONS YOU SUBMITTED.

AMOUNT OF TRANSACTION ENTERED INTO THE COMPUTER

THE CODE ASSIGNED BY THE FMO TO TELL THE COMPUTER THE TYPE OF TRANSACTION BEING PROCESSED
- 040 FOR COMMITMENTS
- 050 FOR OBLIGATIONS

The format and explanation of each of the above reports is shown on Exhibit IX, opposite this page, and Exhibits X and XI, following this page. Succeeding sections in this chapter explain each of these reports in detail, and show how they can be used as tools to assist you in carrying out your responsibilities.

3. ESTABLISHING THE DOCUMENT CONTROL REGISTER

Before any spending decisions can be made your RC must have the following:

- A suballowance, i.e., money to cover spending actions
- A list of valid account numbers for use with the suballowance
- A list showing the codes assigned to subunits of your RC, corresponding to the task managers, for use with every DCN
- A list of valid object class codes. (See Appendix A of this manual.)
- A Document Control Register

The first step you must take is to establish a DCR for each suballowance provided to your RC. The appropriation, Allowance Holder, and suballowance codes are entered at the top of each page of the DCR. This is especially important if you are responsible for recording spending actions for more than one suballowance.

EXHIBIT X

ENVIRONMENTAL PROTECTION AGENCY
WEEKLY REPORT OF MONEY AVAILABLE
FOR THE RESPONSIBILITY CENTER
AS OF_____

APPROPRIATION_____

ALLOWANCE HOLDER_____ (TITLE)

RESPONSIBILITY CENTER_____ (TITLE)

FINANCIAL MANAGEMENT REPORT NUMBER____

DATE PREPARED_____

PAGE____

SUBALLOWANCE NUMBER	MONEY AUTHORIZED	MINUS	TOTAL OBLIGATIONS	EQUALS	MONEY UNOBLIGATED	MINUS	OPEN COMMITMENTS	EQUALS	MONEY AVAILABLE
TOTALS FOR R/C									
TOTAL FOR AH									

A WEEKLY REPORT THAT SHOWS THE AVAILABLE BALANCE OF MONEY FOR EACH SUBALLOWANCE YOUR RESPONSIBILITY CENTER HAS CONTROL OVER THE PURPOSE OF THE REPORT IS TO SHOW YOU HOW MUCH MONEY IS AVAILABLE FOR SPENDING ACCORDING TO THE OFFICIAL ACCOUNTING RECORDS

EXHIBIT XI

ENVIRONMENTAL PROTECTION AGENCY
DOCUMENT CONTROL REGISTER
FOR THE MONTH ENDING _____

APPROPRIATION _____
ALLOWANCE HOLDER _____ (TITLE) _____
SUBALLOWANCE NUMBER _____
RESPONSIBILITY CENTER _____ (TITLE) _____

FINANCIAL MANAGEMENT REPORT NUMBER _____
DATE PREPARED _____
PAGE _____

DOCUMENT CONTROL NUMBER	OBLIGATION DOCUMENT NUMBER	ORIGINAL ENTRY DATE	SERVICING FINANCE OFFICE	ACCOUNT NUMBER	OBJECT CLASS	OPEN COMMITMENTS	TOTAL OBLIGATIONS	PAYMENTS MADE	CURRENT MONTH ADJUSTMENTS	REMARKS

A MONTHLY REPORT THAT SUMMARIZES THE STATUS OF EACH DOCUMENT CONTROL NUMBER AND INDICATES ALL OF THE NET CHANGES IN THE AVAILABLE MONEY BALANCE DURING THE MONTH THE PURPOSE OF THE REPORT IS TO ENABLE YOU TO COMPARE THIS INFORMATION WITH CORRESPONDING FIGURES KEPT ON YOUR DOCUMENT CONTROL REGISTER

EVERY FMO IS IDENTIFIED BY A NUMBER THE NUMBER OF THE FMO IS RELATED TO EVERY TRANSACTION ENTERED INTO THE COMPUTER A LIST OF FMO'S, THEIR NO , AND THE OFFICES THEY SERVICE IS INCLUDED IN APPENDIX B

THE ADJUSTMENTS THAT AFFECT THE MONEY AVAILABLE SUCH AS
- THE FINAL PAYMENT FOR A PURCHASE ORDER WAS LESS THAN THE OBLIGATION AMOUNT RECORDED THIS WILL INCREASE THE MONEY AVAILABLE TO SPEND

RESPONSIBILITY CENTER MONEY AUTHORIZED	$ _____
LESS OBLIGATIONS	_____
UNOBLIGATED BALANCE	
LESS COMMITMENTS	_____
AVAILABLE BALANCE-END OF MONTH	_____

EXHIBIT XII

DOCUMENT CONTROL REGISTER

APPROPRIATION NO 68 X 0108

SUBALLOWANCE NO 404 N4 L

PAGE NO 1

ALLOWANCE HOLDER 04

RC WATER PROGRAMS DIVISION

NEW DOCUMENT CONTROL NUMBER	REFERENCE DOCUMENT CONTROL NUMBER	OBLIGATION DOCUMENT NUMBER	TRANSACTION DATE	DESCRIPTION	ACCOUNT NUMBER	OBJECT AND SUB OBJECT CLASSES	FOLIO C	FOLIO O	TRANSACTION AMOUNT	AVAILABLE BALANCE (OPTIONAL)
BALANCE FORWARD										0 —
—	—		7-1-73	SUBALLOWANCE - 1ST QTR	—	—	✓		(20,000 —)	20,000 —
—	—		8-10-73	DECREASE 1ST QTR SUBALLOW	—				19,000 —	1,000 —

AT THE START OF THE FISCAL YEAR THERE IS NO BALANCE BROUGHT FORWARD RECORD A ZERO

1 SUBALLOWANCES ARE RECORDED BY THE FMO IN THE AUTOMATED ACCOUNTING SYSTEM, DOCUMENT CONTROL NUMBERS ARE NOT USED FOR RECORDING SUB ALLOWANCES

2 ENTER THE CURRENT DATE AS THE TRANSACTION DATE

3 ENTER THE "SUBALLOWANCE" AND THE EFFECTIVE PERIOD IN THE DESCRIPTION COLUMN

4 ACCOUNT NUMBER AND OBJECT CLASS DO NOT APPLY

5 ENTER A CHECKMARK (✓) IN THE LEFTMOST FOLIO COLUMN WHEN YOU HAVE VERIFIED THAT THE CORRECT AMOUNT HAS BEEN ENTERED INTO THE COMPUTER THE AMOUNT WILL BE SHOWN OF THE 'WEEKLY REPORT OF MONEY AVAILABLE'

6 ENTER THE DOLLAR VALUE OF THE SUBALLOWANCE IN THE TRANSACTION AMOUNT COLUMN PLACE PARENTHESIS AROUND THE AMOUNT WHEN THE SUBALLOWANCE INCREASES MONEY AVAILABLE

7 A DECREASE OF A SUBALLOWANCE DECREASES THE AVAILABLE BALANCE

8 FOR SUBALLOWANCES DISTRIBUTED TO THE RC, ADD THE TRANSACTION AMOUNT TO THE AVAILABLE BALANCE FOR DECREASES IN SUBALLOWANCES, SUBTRACT THE TRANSACTION AMOUNT FROM THE AVAILABLE BALANCE

HOW TO RECORD A SUBALLOWANCE

Exhibit XII, opposite this page, shows how to record the original suballowance in the DCR. Having recorded the suballowance, you are ready to record spending actions (which is explained in the next section).

How to record an adjustment to a suballowance is also shown on Exhibit XII. The illustrated case is a decrease to a suballowance. An increase to a suballowance is recorded in the same manner as recording the original suballowance received at the start of the fiscal year.

4. SPENDING ACTIONS AND THE DOCUMENT CONTROL REGISTER

The intent to keep a manual record of spending actions is usually more a precaution taken on the part of individuals responsible for money, in the event that today's sophisticated and computerized accounting systems do not meet their needs. The accounting system for EPA was designed to meet the needs of your RC and the needs of other people such as the Allowance Holder and the Administrator of EPA. This is what we have been leading up to in this manual. The accounting system serves many people from only one source of information--the spending actions you send to the FMO which he enters into the computer. The accounting system will continually be developed to better meet the needs of your RC.

We have shown you that in fiscal year 1973 Washington, Regional Offices, and NERC's have established a local servicing finance office and have been provided a terminal to talk to the computer in Washington. In effect, each location has its own system and in fiscal year 1974 each RC may expect weekly reporting and other additional services. This should have some effect on the option your RC elects regarding the extent to which you will keep a manual record of spending actions.

Your RC chief has three options to choose from. Option 1 requires the least amount of manual recordings, whereas Option 3 requires the greatest amount.

Each of the three options available to him are discussed in detail on the next two pages. Your RC chief will advise you of the option he has selected.

OPTION 1

Control spending actions solely by assigning DCN's and utilize the basic three reports, described earlier, to determine if money is available prior to processing spending actions. In this case only the first four columns of the DCR are utilized.

NEW DOCUMENT CONTROL NUMBER	REFERENCE DOCUMENT CONTROL NUMBER	OBLIGATION DOCUMENT NUMBER	TRANS. DATE

The purpose here is to make sure that documents and DCN's are controlled and duplicate DCN's are not used. This can be done by making sure that this section of the DCR is completed as soon as a DCN is assigned. If this option is elected, the steps to be followed for recording transactions are the same as shown on Exhibit XIII, opposite page 31, except you will use only the columns shown above. A copy of the documents would be held in the pending file until the transactions were checked to make sure they were entered correctly into the computer.

OPTION 2

Keep a manual record of all spending actions and rely on the same basic three reports, described earlier, to determine if money is available prior to processing spending actions. In this case every column in the DCR is utilized except the 'Available Balance' column.

The purpose here might be to have a more detailed report to check that spending actions have been entered into the computer correctly. Whether option 1 or 2 is elected, it is important that you keep a copy of every spending action processed by your RC. If this option is elected, the steps to be followed are the same as shown on Exhibit XIII, opposite page 31.

EXHIBIT XIII

STEPS TO BE FOLLOWED FOR RECORDING SPENDING ACTIONS

VALID ACCOUNT NUMBERS
APPROPRIATION 68X0108

ACCT #	SUBALLOWANCE
414704L992	404N4L

1 ACCOUNT NUMBER – THE LIST OF ACCOUNT NUMBERS PROVIDED BY THE FMO TELLS YOU WHICH DCR TO USE

2 THE APPROPRIATION ON THE DOCUMENT MUST BE THE SAME AS THE SUBALLOWANCE

3 OBJECT CLASS – ONLY A VALID OBJECT CLASS MAY BE USED CHECK APPENDIX A

4 AMOUNT – IS THERE ENOUGH MONEY?

5 DOCUMENT CONTROL NUMBER TO BE USED –

A. IDENTIFY THE BRANCH AND FIND THE BRANCH CODE PROVIDED BY THE FMO

B FIND THE NEXT DCN SERIAL NUMBER TO BE USED FROM THE DCR IN THIS EXAMPLE THE FIRST NUMBER IS USED

C XXX IMPORTANT XXX ASSIGN DCN TO DOCUMENT & RECORD IN DCR

6. DATE – THE DATE YOU ASSIGN THE DCN

7 IF THIS IS A COMMITMENT ACTION PREPARE COMMITMENT NOTICE AS DESCRIBED IN THIS CHAPTER

8 OBTAIN RC'S APPROVAL ON THE SPENDING ACTION DOCUMENT

9 SEND REQUISITION TO THE PROCUREMENT OFFICE SEND COMMITMENT NOTICE TO THE FMO

DATE | NO | PAGE OF

3 ACCOUNTING SYMBOLS

68X0108	C00001	414704L992	2600	81000	04

A BRANCH/OFFICE	DATE
B DIVISION/OFFICE	DATE
C FUNDS LISTED IN ITEM 7 ARE AVAILABLE AND RESERVED	DATE
FOR PROCUREMENT	
INVITATION NO	CONTRACT NO
F O B POINT	SHIP VIA

DOCUMENT CONTROL REGISTER

APPROPRIATION 68 X 0108
SUBALLOWANCE NO 404N4L
PAGE NO 1

ALLOWANCE HOLDER 04
RC Water Programs Division

NEW DOCUMENT CONTROL NUMBER	REFERENCE DOCUMENT CONTROL NUMBER	OBLIGATION DOCUMENT NUMBER	TRANSACTION DATE	DESCRIPTION	ACCOUNT NUMBER	OBJECT AND SUB OBJECT CLASSES	FOLIO C	FOLIO O	TRANSACTION AMOUNT	AVAILABLE BALANCE (OPTIONAL)
										0 –
	–	–	7-1-73	SUBALLOWANCE ISSUED HERE	–	–	✓		(20,000 -)	20,000 –
C	00001	–	–	7-2-73	LABORATORY SUPPLIES	414704L992	26	00	C	1,000 00

USE THIS COLUMN ONLY WHEN RECORDING ORIGINAL TRANSACTIONS WHERE A NEW DCN HAS BEEN ASSIGNED

USE ONLY WHEN RECORDING CHANGES TO ORIGINAL ACTIONS

LEAVE BLANK FOR COMMITMENT ACTIONS

USE ONLY MAJOR OBJECT CLASS FOR COMMITMENTS THE 4 DIGIT OBJECT CLASS IS RECORDED FOR OBLIGATIONS THIS MAY REQUIRE MORE THAN ONE LINE FOR A DCN

USE "C" TO IDENTIFY THAT THIS IS A COMMITMENT USE "O" WHEN RECORDING OBLIGATIONS

OPTION 3

Keep a running balance of money available and a manual record of all spending actions. In the event your RC chief elects this option, every column in the DCR is used. It is for this purpose that the DCR has been designed and if you follow the instructions in the next paragraphs your work will not be difficult.

5. STEPS TO BE FOLLOWED FOR RECORDING TRANSACTIONS

By this time you know that all spending actions are given to you for processing. You also know that you need the following tools before you can record spending actions in the DCR:

- A Document Control Register established for each suballowance for your RC--PREPARED BY YOU.
- A list of valid Account Numbers special to each suballowance--PROVIDED BY YOUR FMO.
- A list showing the alphabet codes assigned to the subunits of your RC who will initiate spending actions--PROVIDED BY YOUR FMO.
- A list of valid object class codes--APPENDIX A OF THIS MANUAL.
- A sample of spending documents showing what and where the accounting codes are to be recorded--APPENDIX B OF THIS MANUAL.

Exhibit XIII, opposite this page, shows how all of the above tools are used to record an original commitment in nine (9) easy steps. IT IS IMPORTANT THAT YOU FOLLOW THE STEPS IN THE SEQUENCE THEY ARE GIVEN. Failure to do so may cause you extra work.

In completing the steps, the following additional information should prevent mistakes that would cause problems later on.

Step 1--If the Account Number is 'INVALID' for your RC, have the initiating office review the spending action and assign a valid number. THE COMPUTER WILL REJECT ANY TRANSACTION WITH AN INVALID ACCOUNT NUMBER.

Step 2--If the appropriation is not the same as the appropriation on your DCR, have the initiating office review the spending action for a possible wrong Account Number or appropriation.

Step 3--If the object class is INVALID when compared to Appendix A, assign the valid code if you can, or have the initiating office review the spending action and assign a valid code. THE COMPUTER WILL REJECT ANY TRANSACTION WITH AN INVALID OBJECT CLASS CODE.

Step 4--Naturally, if there is not enough money to process the spending action, consult your RC chief. Make sure the amount is legible to avoid mistakes by the FMO.

Step 5--The critical nature of the DCN has been previously described. Two important notes are:

SPENDING DOCUMENT WITHOUT A DCN WILL BE REJECTED BY THE FINANCE OFFICE AND/OR THE PROCUREMENT OFFICE AND WILL BE RETURNED TO YOU FOR COMPLETION.

TO AVOID ASSIGNING DUPLICATE DCN'S ALWAYS BE SURE TO RECORD THE SPENDING ACTION IN THE DCR WHEN A DCN IS USED.

Step 6--The date of the spending action will be a guide to use to determine when a commitment should have changed to an obligation or to question why the FMO has not entered the transaction in the computer. Contact the FMO if he has not processed spending actions over ten days old--he probably did not receive the spending document.

Step 7--You need to understand the instructions contained in Chapter V to determine whether the spending action is a commitment or obligation. Some general comments about the only spending actions to be treated as commitments are provided below:

GRANTS--All grants are treated as commitments because the review process usually takes a long time before the Allowance Holder signs the grant agreement which then becomes an obligation. You probably will not see the signed agreement. You will know it is an obligation when the transaction is reported to you on the weekly listing to be verified.

PAYROLL--Your chief draws upon the support of the FMO to develop a good estimate of the payroll commitment to record in the DCR. It will be important for you to review the actual payroll charges against the estimates that are established.

CONTRACTS--All contracts are treated as commitments. They are processed similarly to grants.

SOME PURCHASE REQUISITIONS--Special criteria has been developed to determine when a purchase requisition should be treated as a commitment. A purchase requisition is sent to procurement where they actually purchase the product by issuing a 'PURCHASE ORDER TO A VENDOR'. Procurement will send a copy of the purchase order to you and the FMO. The FMO will enter the information into the computer. If the purchase order is related to a requisition that you committed, you do not record anything in the DCR. The purchase order is your signal that the transaction will appear as an obligation on your next weekly listing of transactions to be verified. If the purchase order is not related to a commitment you will have recorded only the DCN and the date in the DCR. On the basis of the Purchase Order, record the remaining information in the DCR. The criteria established for treating purchase requisitions allows the flexibility for not committing spending actions that will become obligations in a day or two.

ENVIRONMENTAL PROTECTION AGENCY

EXHIBIT XIV

Commitment Notice

NOTE Preparation and approval of this form does not constitute an obligation of money. The use of this form is intended to guarantee availability of money by reserving it for certain types of specified transactions

---

This commitment transaction in the amount of $ 1000 (whole dollars) is for:

( ) A Grant (Number _____)

(✓) A Purchase Requisition

( ) A Contract

( ) Payroll for the Quarter Beginning
- ( ) July 1, 19__
- ( ) October 1, 19__
- ( ) January 1, 19__
- ( ) April 1, 19__

( ) Other (Specify below)

SPECIAL COMMENTS OR INSTRUCTIONS:

The amount of money shown above is:

(✓) An original commitment

( ) An increase to a previous commitment

( ) A decrease to a previous commitment

Responsibility Center: Water Programs Division

Prepared by Name Sally Brown Date 7-2-73 Phone 555-1220

Approved by. Signature Jim Johnson Date 7-2-73 Phone 555-1225

FINANCIAL DATA: (See instructions on reverse of this form before filling out)

Appropriation: 68X0100

FMO USE														DOCUMENT CONTROL NUMBER						ACCOUNT NUMBER										OBJECT CLASS				DOLLAR AMOUNT											
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19	20	31	32	33	34	35	36	37	38	39	40	41	42	43	44	45	46	47	48	49	50	51	52	53	54	55	56
2									0	4	0			C	0	0	0	1	4	1	4	7	0	4	L	9	9	2	2	6	0	0							1	0	0	0	0	0
2									0	4	0																					0	0										0	0
2									0	4	0																					0	0										0	0
2									0	4	0																					0	0										0	0

Exhibit XIV, opposite this page, shows how the Commitment Notice would be prepared for the example used in Exhibit XV, following this page.

All other spending actions will be recorded as obligations. The minor differences for recording commitments and obligations are discussed in the next section.

Step 8--The RC chief must authorize all spending actions.

Step 9--Send the processed spending actions to the appropriate office. In the example the requisition is sent to the procurement office and the spending action (Commitment Notice)is sent to the FMO. Spending actions should be sent to the FMO the same day they are processed.

6. HOW TO RECORD COMMITMENTS AND OBLIGATIONS

In the previous section we have actually showed how to record an original commitment. The only possible spending actions to be recorded in the DCR are:

- Commitments
  - Original
  - Increase
  - Decrease
- Obligations
  - Original
  - Increase
  - Decrease

HOW TO RECORD COMMITMENTS AND OBLIGATIONS

DOCUMENT CONTROL REGISTER

THE ORIGINAL TRANSACTION IS MARKED WITH THE PAGE NO WHERE AN INCREASE OR DECREASE IS RECORDED NOTE 2

ALLOWANCE HOLDER 04

RC Water Programs Division

APPROPRIATION 68X5155

SUBALLOWANCE NO 404 N 4L

PAGE NO 1

INDICATES THE AMOUNT IS TO BE ADDED TO THE AVAILABLE BALANCE

NOTES	TRANSACTION RECORDED	NEW DOCUMENT CONTROL NUMBER	REFERENCE DOCUMENT CONTROL NUMBER	OBLIGATION DOCUMENT NUMBER	TRANS ACTION DATE	DESCRIPTION	ACCOUNT NUMBER	OBJECT AND SUB OBJECT CLASSES		FOLIO	C	O	TRANSACTION AMOUNT		AVAILABLE FUND BALANCE (OPTIONAL)	
	BALANCE FORWARD															
	SUBALLOWANCE ISSUED				7-1 73	Suballowance 1st Qtr	—	—		✓			<20,000	→	20,000	—
NONE	ORIGINAL COMMITMENT	C 00001	P2 P1		7-2-73	Purchase Req Lab Sup	4147041992	26	00	C			1,000	—	19,000	—
1 AND 2	COMMITMENT INCREASED		C 00001		7-17 73	Increase Quantity	4147041992	26	00	C			200	—	18,800	—
	PAGE NO 2															
1, 2 AND 3	COMMITMENT DECREASED		C 00001		8-18-73	CANCELLED	4147041992	26	00	C			<1200	→	20,000	—
4 AND 5	ORIGINAL OBLIGATION	B 00002		P0010323	8-22-73	Equipment Rental	4147041991	23	07	C			450	—	19,350	—
		"		"	"	" Rec	"	31	90	"			350	—	19,000	—
4 5 AND 6	OBLIGATION INCREASE OR DECREASE															

AN ENTRY FOR AN ORIGINAL OBLIGATION CAN ONLY OCCUR WHEN A COMMITMENT HAS NOT BEEN RECORDED IF THE SPENDING ACTION YOU GET ALREADY HAS A DCN IT PROBABLY HAS BEEN PREVIOUSLY RECORDED AS A COMMITMENT OR OBLIGATION

NOTES

1 RECORD THE ORIGINAL DCN IN THE REFERENCE DOCUMENT CONTROL NUMBER COLUMN

2 REFERENCE PAGE # OF THIS ENTRY BACK TO THE ORIGINAL COMMITMENT ENTRY

3 BRACKET AMOUNT OF DECREASE AND ADD TO THE AVAILABLE BALANCE

4 RECORD OBLIGATION DOCUMENT NUMBER IN ADDITION TO DCN

5 INSERT SUB OBJECT CLASS IN ADDITION TO OBJECT CLASS

6 RECORD OBLIGATION CHANGES IN THE SAME MANNER AS COMMITMENT CHANGES

Exhibit XV, opposite this page, shows how to record each action mentioned above. The notes are intended to explain the minor differences for recording these actions as compared to recording an original commitment.

You should not attempt to record any spending actions in the DCR other than the ones described in this section. You will receive a computer-generated DCR at the end of every month that will show you the total adjustments for the month including those cases where the final payment was greater or less than the obligation entered into the computer.

On the 25th of the month you should make sure that all spending actions have been received by the FMO and mark the balance in the DCR.

The available balance shown on the computer-generated DCR should be the same as the balance in your manual DCR except for the adjustments referred to above and the spending actions that are not in the DCR or entered into the computer. The next section will explain how you can prove the available balance and how to check that your spending actions have been entered into the computer correctly.

7. CHECKS AND DOUBLE CHECKS

As stated in Chapter III, you, the FMO, and the computer are all concerned about mistakes -- each one checks the other. The following paragraphs will explain how the Responsibility Center, the FMO, and the computer help each other in the following ways:

- The FMO enters your actions into the computer
- The computer checks the work of the FMO
- You are provided tools to check the FMO and the computer
- The double-check on your available money balance

(1) The FMO Enters Your Spending Actions into the Computer

When your spending action documents are received by the FMO, they are reviewed for completeness. This review includes a check to see that there are no omissions in the accounting codes.

When the initial review is finished, the information is entered into the computer. The spending documents are next filed for reference until payment can be made.

(2) The Computer Checks the Work of the FMO

The Agency utilizes a large, modern computer to keep track of all transactions for every RC. Each time information is entered into the computer it will be checked for such things as:

- Is all required information present, e.g., Account Number?
- Does the transaction say it is related to an older transaction, and does the computer have it on file?
- Does the computer agree with the FMO concerning the number of transactions it was given to process?
- Does the computer agree with the FMO concerning the dollars of the transactions it was given to process:

When all transactions have been checked a 'Transaction Input Listing' is produced for the FMO which provides the following information.

- Shows all the transactions that the computer has processed
- Tells what is wrong on each rejected transaction
- Indicates the number of transactions it has processed (which can be compared to a manual computation the FMO made)

DOCUMENT CONTROL REGISTER

ALLOWANCE HOLDER Op

RE Water Programs Div

APPROPRIATION

SUBALLOWANCE NO 409 A 4L

PAGE NO 1

NEW DOCUMENT CONTROL NUMBER	REFERENCE DOCUMENT CONTROL NUMBER	OBLIGATION DOCUMENT NUMBER	TRANSACTION DATE	DESCRIPTION	ACCOUNT NUMBER	OBJECT AND SUB-OBJECT CLASSES	FOLIO C	FOLIO D	TRANSACTION AMOUNT	AVAILABLE FUND BALANCE (OPTIONAL)
BALANCE FORWARD										
			7 1 73	[illegible]	—	—	✓		<20 000 →	20 000 –
C 00001			7 2 73	[illegible]	4H704L90	26 00	C		1,000 –	18 000 –
	C 00001		7 17 73	[illegible]	4H704L992	26 00	C		200 –	18 800 –
	C 00001			8-18 73	CANCELLED	4H704L992	26 00	C	<1200 →	20 000 –
B 00002		P0010323	8 22 73	[illegible]	4H704L90	23 07	C		650 –	19,350 –
B 00003		P0010324	8 22 73	Equip Rel	4H704L991	31 90	0		350 –	0 000 –

CHECK EACH ITEM ON EACH LINE OF THE 'TRANSACTIONS TO BE VERIFIED' LISTING TO THE CORRESPONDING COLUMN IN THE DCR

THIS TRANSACTION HAS BEEN ENTERED INTO THE COMPUTER CORRECTLY – PLACE A ✓ IN THE "C" COLUMN TO INDICATE A COMMITMENT FOR OBLIGATIONS ENTER THE ✓ IN THE "O" COLUMN

IF AN ERROR IS FOUND CIRCLE THE DCN AND THE INCORRECT ITEM(S) ON THE LISTING CHECK THE DOCUMENT TO BE SURE YOU COPIED THE INFORMATION CORRECTLY IF SO ENTER THE CORRECT INFORMATION IN THE SPACE TO THE LEFT OF THE CIRCLED DCN ALSO INDICATE ANY DCN'S WHICH DO NOT BELONG TO YOU

ENVIRONMENTAL PROTECTION AGENCY
TRANSACTIONS TO BE VERIFIED
FOR THE WEEK ENDING

FINANCIAL MANAGEMENT
REPORT NUMBER
DATE PREPARED 9 14 73
PAGE 1

APPROPRIATION
ALLOWANCE HOLDER 104
SUBALLOWANCE NUMBER 409 A 4L
RESPONSIBILITY CENTER WATER PROGRAMS DIVISION

DOCUMENT CONTROL NUMBER	OBLIGATION DOCUMENT NUMBER	ENTRY DATE	ACCOUNT NUMBER	OBJECT CLASS	BATCH NUMBER	BATCH SEQUENCE NUMBER	TRANSACTIONS CODE	COMMITMENTS	OBLIGATIONS
C00001		7 10 73	4H704L992	2600	071073	12	040	1000 00	
C0001		7 20 73	4H704L992	2600	072073	49	040	200 00	
C00001		8-21-73	4H704L992	2600	082073	27	040	1,200 00	
4H704L991 2307	B00002	P0010323	8-24-73	4H704L990 2301	082473	21	050		650 00
NOT MY DCN	B00003	P0010324	8 24 73	4H704L991	3190	082473	22	050	350 00
	FSH29		8 24 73	4H704L992	2600	082473	23	040	1,745 00

NUMBERS ASSIGNED BY THE FMO AND COMPUTER – NOT TO BE CHECKED

BE SURE THAT ACTIONS ON YOUR DCR ARE PROPERLY SHOWN AS COMMITMENTS – 040 OR OBLIGATIONS – 050 ON THE 'TRANSACTIONS TO BE VERIFIED'

WHEN ALL TRANSACTIONS HAVE BEEN CHECKED MAKE A COPY OF THE PAGES WITH ERRORS AND GIVE TO THE FMO FOR CORRECTION

HOW TO CHECK WHAT HAS BEEN PROCESSED

The Financial Management Office is responsible for correcting mistakes flagged by the computer on the Transaction Input Listing. Most mistakes are self-explanatory. However, on occasion, when the cause of a particular mistake is not evident the FMO will request your assistance to resolve the problem.

(3) The 'Tool' You Are Provided to Check the FMO and the Computer

Each week the FMO will provide you a listing of 'Transactions To Be Verified'. The purposes of this listing are as follows:

- Show transactions related only to your RC by:
  - Suballowance
  - Document Control Number
- Shows transactions that did not have mistakes and that are related to:
  - Commitments
  - Obligations

Exhibit XVI, opposite this page, shows the 'Transactions To Be Verified' listing and how you can check that the FMO and the computer handled your transaction correctly.

HOW TO RECORD COMMITMENTS AND OBLIGATIONS

EXHIBIT XVII

DOCUMENT CONTROL REGISTER

ALLOWANCE HOLDER 04
RC Water Programs Division

APPROPRIATION
SUBALLOWANCE NO 404 N 4 L
PAGE NO 1

NEW DOCUMENT CONTROL NUMBER	REFERENCE DOCUMENT CONTROL NUMBER	OBLIGATION DOCUMENT NUMBER	TRANSACTION DATE	DESCRIPTION	ACCOUNT NUMBER	OBJECT AND SUBOBJECT CLASSES		FOLIO C	FOLIO O	TRANSACTION AMOUNT		AVAILABLE FUND BALANCE (OPTIONAL)	
BALANCE FORWARD													
			7 1 73	Suballowance 1st Qtr	—	—		✓		<20 000	→	20 000	—
C 00001			7 2 73	Purchase By Lab Sup	4147041992	26	00	C	✓	1 000	—	19 000	—
	C 00001		7 17 73	Increase Quantity	4147041992	26	00	C	✓	200	-	18 800	—
	C 00001		8-18 73	CANCELLED	4147041992	26	00	C		<1200	→	20 000	-
B 00002		P0010333	8 22 73	Equipment Rental	4147041991	23	07	C	✓	650	—	18 350	-
B 00003		P0010329	8-22-73	EQUIP PUR	4147041991	31	90	0	✓	350	—	19,700	—

(1) (2) (3) (4)

YOU ADDED SHOULD HAVE SUBTRACTED

APPROPRIATION
ALLOWANCE HOLDER 104
SUBALLOWANCE NUMBER 404 N 4 L
RESPONSIBILITY CENTER WATER PROGRAMS DIVISION

ENVIRONMENTAL PROTECTION AGENCY TRANSACTIONS TO BE VERIFIED FOR THE WEEK ENDING Aug 73

FINANCIAL MANAGEMENT REPORT NUMBER
DATE PREPARED
PAGE

DOCUMENT CONTROL NUMBER	OBLIGATION DOCUMENT NUMBER	ORIGINAL ENTRY DATE	SERVICING FINANCE OFFICE	ACCOUNT NUMBER	OBJECT CLASS	OPEN COMMITMENTS	TOTAL OBLIGATIONS	PAYMENTS MADE	CURRENT MONTH ADJUSTEMENTS	REMARKS
TOTAL PAID OBLIGATIONS FROM PRIOR PERIODS										
C00001		7-10-73	04	4147041992	2600	1200 00				
B00002		8-24-73	04	4147041991	2307		675 00	675 00	25 00	
B00003		8-24-73	04	4147041991	3190		300 00	300 00	50 00 -	
F61129		8-24-73	04	4241041992	2500	1,745 00				
TOTALS						2,945 00	975 00	975 00	25 00 =	

(1) (2) (3)

RESPONSIBILITY CENTER MONEY AUTHORIZED	$ 20 000 00
LESS OBLIGATIONS	- 975 00
UNOBLIGATED BALANCE	19,025 00
LESS COMMITMENTS	-2,945 00
AVAILABLE BALANCE END OF MONTH	$ 16,080 00

	DCR BALANCE	AUTOMATED DCR BALANCE
COMPARE BALANCES, IF THEY DO NOT AGREE TAKE THE FOLLOWING STEPS	$19 700	$16,080 00
1 CURRENT MONTH ADJUSTMENTS ON COMPUTER PRODUCED DCR SUBTRACT INCREASES ADD DECREASES TO YOUR BALANCE	+ 25 00 (1)	
	$19 725 00	
2 DETERMINE WHAT ACTIONS HAVE NOT BEEN PROCESSED BY THE COMPUTER (NO ✓ IN THE FOLIO COLUMN OF YOUR DCR) DCN C00001 AMOUNT (1 200 00)		+ 1 200 00 (2)
		$17,280.00
3 DETERMINE WHAT ACTIONS HAVE NOT BEEN CORRECTED (FROM YOUR ANNOTATED COPY OF THE TRANSACTIONS TO BE VERIFIED)		+ 1,745 00 (3)
		$19 025 00
4 CHECK THE ADDITION AND SUBTRACTION IN YOUR DCR – 700 00	– 700 00 (4)	
5 YOUR BALANCE TO START THE NEXT PAGE OF THE DCR	$19 025 00	

(4) The Double Check on Your Available Balance

Possibly the most important responsibility you have is to make sure that money is available to cover a spending decision prior to the time the decision becomes a legal debt that the Agency has to pay. Naturally if you know that there isn't enough money available, advise your RC Chief so that he can immediately take appropriate action.

As discussed earlier, you have two sources from which you can determine the availability of money:

- The Weekly Report of Money Available for the Responsibility Center (produced by the computer)
- The Monthly Document Control Register (produced by the computer)

In addition, if your RC Chief has elected to keep a running balance of money available, you will also have the manual Document Control Register that you maintain. However, the balance you show may differ from the balance shown on both of the computer-produced reports. Exhibit XVII, opposite this page, shows the steps to follow in proving the available money balance.

The primary cause of differences between the manual and automated records are spending actions which you have recorded in your DCR, but which have

not yet been processed in the Financial Management Office.

To reduce the impact of this situation on the month-end financial reports you receive, you should make certain that all spending actions have been given to the FMO by the 25th of the month. Mark the balance in your DCR at this time. This "cutoff" of input documents will enable the Financial Management Office to reduce any backlog, and be caught up as of the end of the month. Leave three or four lines in your DCR and continue recording documents but do not compute balances until you receive your monthly Document Control Register (from the computer). Add or subtract the total dollars from the Current Month Adjustments column of this report to the balance that you marked in your DCR on the 25th. Enter this as your new balance and compute balanced for any documents recorded so far.

This "cutoff" should eliminate most of the differences; however, as you have seen from Exhibit XVII, there are other possible causes. If, after following those steps, you still have a difference, request assistance from the Financial Management Office.

V. SPENDING ACTIONS ABOUT WHICH YOU MAY HAVE FURTHER QUESTIONS

V. SPENDING ACTIONS ABOUT WHICH YOU MAY HAVE FURTHER QUESTIONS

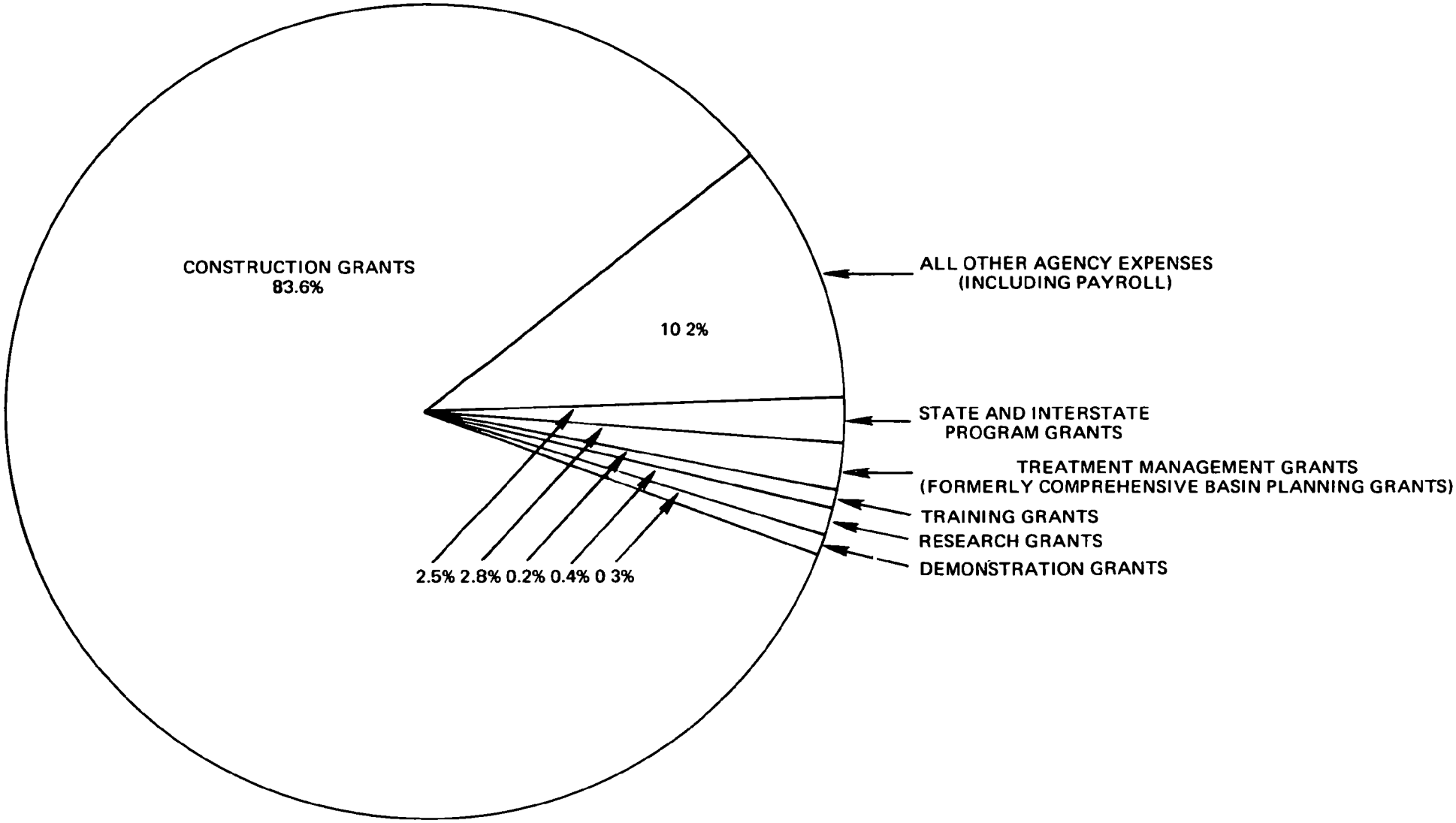
The material in Chapter IV described your work and the tools available to do it with. As you reviewed the material, certain questions may have come to mind about special types of spending actions. This chapter discusses the unusual features related to processing major types of spending actions. It also provides you with tips and guidelines, and in some cases presents background information on a certain subject in order to help you understand why the processing procedures are set up a particular way.

The topics which are covered in this chapter are:

- Grants
- Contracts
- Payroll
- Certain types of purchase requisitions
- Travel
- Spending actions for Agency and Regional Support (i.e., The General Fund)

EXHIBIT XVIII

EPA'S PROPOSED BUDGET FOR FY 74
(WITH EMPHASIS ON GRANT MONEY)



1. GRANTS

The fight against pollution cannot be dealt with solely by EPA employees. There is a need for involvement by other levels of government such as states and cities, as well as that of many private organizations. One way that EPA has of paying for the services or assistance they will provide is to award them a grant.

The Congress has provided EPA with a great deal of money for specific types of grants. Exhibit XVIII, opposite this page, identifies the various types of grants that EPA uses, and shows the percentage of each type to the total EPA budget.

(1) General Processing of Grants

There are two organizational groups within the Agency which are primarily responsible for the processing of grants. They are the Grants Administration office (called a Division, Branch, or Section depending on location) and a grants office in each program area (air, water, etc.). The Grants Administration offices handle the administrative functions for grants, and the Grants Program offices (whose name varies depending on the location) are responsible for the technical aspects of the grants, as well as for providing the money to pay for grants.

EXHIBIT XIX

EPA – TYPICAL RESPONSIBILITY CENTERS AWARDING GRANTS

GRANT PROGRAM CODE													
	ALLOWANCE HOLDER →			REGIONAL ADMINISTRATOR				ASST ADMIN RES & MON	ASSISTANT ADMINISTRATOR AIR AND WATER PROGRAMS		ASST ADMIN CATEGORICAL PROG	DIRECTOR OFFICE EDUC & MNPWR PLAN	DEPUTY AA FOR ADMIN
	RESPONSIBILITY CENTER →			AIR AND WATER PROGRAMS DIVISION			CATEGORICAL PROG DIV	DIVISION OF RESOURCES MGMT	VARIOUS DIVISIONS UNDER DAA AIR	VARIOUS DIVISIONS UNDER DAA WATER-PROGRAM	DEPUTY AA – SOL WST MGMT	DIRECTORS OFFICE	MGMT & ORGAN DIVISION
	OFFICE COMMITTING MONEY →			CONSTRUCTION GRANTS BRANCH	AIR PROGRAMS BRANCH	WATER PROGRAMS BRANCH	SOLID WASTE BRANCH	VARIOUS – MOSTLY AT NERC'S	VARIOUS WITHIN DIVISIONS	VARIOUS WITHIN DIVISIONS	VARIOUS BRANCHES	STAFF	ORGAN & MGMT SYST STAFF
	APPROPRIATION	TYPE OF GRANT*	OBJECT CLASS										
M	ABATEMENT AND CONTROL	MULTI-PROGRAM STATE AND LOCAL ASSISTANCE	41 10		X	X	X						
C	CONSTRUCTION GRANTS	WASTEWATER TREATMENT WORKS CONSTRUCTION	41 11	X									
A	ABATEMENT AND CONTROL	AIR POLLUTION CONTROL PROGRAM	41 12		X								
G	ABATEMENT AND CONTROL	GREAT LAKES POLLUTION CONTROL	41 16					X					
I	ABATEMENT AND CONTROL	STATE AND LOCAL INTERSTATE PROGRAM	41 17			X							
T	ABATEMENT AND CONTROL	TRAINING	41.21									X	
U	ABATEMENT AND CONTROL	FELLOWSHIP	41.25									X	
R	RESEARCH & DEVELOPMENT OR ABATEMENT & CONTROL	RESEARCH	41 41					X	X	X			
S	RESEARCH & DEVELOPMENT OR ABATEMENT & CONTROL	DEMONSTRATION	41 45					X	X	X			
B	ABATEMENT AND CONTROL	TREATMENT MANAGEMENT	41.55			X							
L	ABATEMENT AND CONTROL	SOLID WASTE PLANNING	41.58				X				X		
Y	RESEARCH & DEVELOPMENT OR ABATEMENT & CONTROL	MULTIFUNCTIONAL	41.80										X

*FOR SPECIFIC DEFINITIONS SEE APPROPRIATE OBJECT CLASSES IN APPENDIX A

Not all RC's award grants. Exhibit XIX, opposite this page, shows the principal RC's that currently award grants and shows the offices that advise them regarding the grants to be awarded.

Listed below, in a very simplified manner, are the major steps in the life of a grant, and the organization responsible:

	Grants Administration	Grants Program Office
Application received by EPA; application number assigned; application reviewed for completeness and administrative items	X	
Review purpose (relevancy) of the grant		X
Prepare commitment notice		X
Technical Review		X
Prepare Grant Agreement	X	
Issue award	X	

(2) Why Grant Spending Actions Are Committed

We have stated that grant spending actions represent the largest amount of money spent by EPA for many different needs that will involve government institutions and private organizations. A good practice in managing money is to 'PREDICT' how much money you plan to spend and compare

EXHIBIT XX(1)

FORM APPROVED
OMB NO. [illegible]

U.S. ENVIRONMENTAL PROTECTION AGENCY

APPLICATION FOR FEDERAL ASSISTANCE

EPA USE ONLY	
EPA PROJECT CONTROL NO.	DATE RECEIVED
FORMER FEDERAL NO. *(If any)*	P.E. NUMBER

PART I. GENERAL INFORMATION

1. APPLICANT

a. NAME	d. ADDRESS *(Street or P.O. Box Number, Town, City, State and Zip Code)*
b. DEPARTMENT/DIVISION	
c. CONGRESSIONAL DISTRICT	e. COUNTY

2. PROJECT TITLE

3. CATALOG NUMBER AND TITLE OF EPA PROGRAM(S) TO WHICH THIS APPLICATION IS DIRECTED

4. TOTAL COST OF PROJECT	5. TOTAL BUDGET PERIOD COST OF PROJECT	6. TOTAL EPA SHARE REQUESTED FOR BUDGET PERIOD
$	$	$

7. PROJECT PERIOD	8. BUDGET PERIOD
FROM _____ TO _____	FROM _____ TO _____

9. TYPE OF APPLICANT *(Check appropriate box or boxes)*

a. GOVERNMENTAL AGENCY	b. NONGOVERNMENTAL	c. OTHER
☐ STATE	☐ NONPROFIT ORGANIZATION OR INSTITUTION	☐ INDIVIDUAL
☐ INTERSTATE		
☐ MUNICIPAL	☐ PROFIT-MAKING ORGANIZATION OR INSTITUTION	☐ COLLEGE OR UNIVERSITY
☐ INTERMUNICIPAL		

10. TYPE OF GRANT

a. ☐ NEW *(Prior Project Period Grant No _____)* b. ☐ CONTINUATION *(Current Grant Number) _____)*

11. PROJECT LOCATION	a. STATE	b. COUNTY
	c. MUNICIPALITY	d. CONGRESSIONAL DISTRICT
12. PROJECT AREA	a. STATE	b. COUNTY
	c. MUNICIPALITY	d. CONGRESSIONAL DISTRICT

	YES	NO
13. DOES PROJECT REQUIRE CLEARINGHOUSE NOTIFICATION IN ACCORDANCE WITH OFFICE OF MANAGEMENT AND BUDGET CIRCULAR A-95?		
14. HAS AN ENVIRONMENTAL ASSESSMENT BEEN MADE FOR THIS PROJECT OR FOR A COMPREHENSIVE PLAN WHICH INCLUDES THIS PROJECT?		
15. HAS AN ENVIRONMENTAL IMPACT STATEMENT BEEN MADE FOR THIS PROJECT OR FOR A CLASS OF PROJECTS INCLUDING THIS PROJECT?		
16. IS THE PROJECT COVERED BY A CURRENT FEDERALLY APPROVED PLAN?		
17. DOES THE PROJECT REQUIRE THE ACQUISITION OF LAND OR THE DISPLACEMENT OF ANY PERSON FROM HIS HOME, BUSINESS OR FARM?		

a. FEDERAL AGENCY	b. DATE

a. NAME	b. TITLE
c. ADDRESS *(Street, City, State and Zip Code)*	d. PHONE NO *(Include Area Code)*

18. OFFICIAL OR AGENCY TO WHOM CHECKS ARE TO BE MAILED

a. TITLE	b. ADDRESS *(Street, City, State and Zip Code)*

19. SUBMISSIONS TO OTHER FEDERAL AGENCIES

EXHIBIT XX(2)

FORM APPROVED
OMB NO. 158-R0077

PART III	CERTIFICATION AND AGREEMENT

The undersigned representative certifies that the information submitted herewith is true and correct to the best of his knowledge and belief and that he is authorized to sign and submit this application.

The applicant agrees that if a grant is awarded on the basis of this application or any revision or amendment thereof, it will comply with all applicable statutory provisions and with the applicable terms, conditions, and procedures of the Environmental Protection Agency grant regulations (40 CFR Chapter I, Subchapter B) and of the grant agreement.

SIGNATURE OF AUTHORIZED REPRESENTATIVE		TYPED NAME AND TITLE
DATE	PHONE NUMBER *(Include Area Code)*	PROPOSAL VALIDITY DATE

U.S. GOVERNMENT USE ONLY

AGENCY INTERNAL REFERRAL OFFICE	DATE RECEIVED	DATE REFERRED	REFERRED TO

AGENCY EXTERNAL REFERRAL	DATE RECEIVED	DATE REFERRED	REFERRED TO

this amount to how much money you have. This is especially true when you have large amounts of money and there are competing demands for how to use it. We have previously explained that certain spending actions, such as grants, will be treated as 'COMMITMENTS'. In EPA we use commitments to 'PREDICT' how much we will spend and also use them to insure that we don't spend more than we have. This is particularly important since grants involve the Agency in critical relationships with other levels of government. Understandably, these governmental units place great reliance on us when we say that grant money is available. Therefore, it is essential that each RC having grant money in its sub-allowance has reliable information on availability of money.

(3) The Decision to Reserve Money for a Grant

When a grantee submits a grant application (see Exhibit XX, following page 43, EPA Form 5700-12, Application for Federal Assistance), the application first goes to Grants Administration, where an Application Number (which later becomes the Grant Number) is assigned. After Grants Administration completes its review of the application it is forwarded to a Grants Program Office to review the purpose of the Grant. If the application passes this review, it will be forwarded to you so that money can be reserved

EXHIBIT XXI(1)

FORM APPROVED
OMB NO [illegible]

U S ENVIRONMENTAL PROTECTION AGENCY **GRANT AGREEMENT** *(See instructions before completing form)*	GRANT NO

NOTE The Grant Agreement must be completed in duplicate and returned to the Grants Administration Division for Headquarters grant awards and to the Grants Administration Branches for State and local assistance grant awards within 3 weeks after receipt or within any extension of time as may be granted by EPA Except as may be otherwise provided, no costs may be incurred prior to the execution of the Grant Agreement by parties thereto

Receipt of a written refusal, failure to return the properly executed document within the prescribed time, will result in the automatic termination of consideration of the grant offer by the Agency Any amendment to the Grant Agreement by the grantee subsequent to the document being signed by the Award Official shall void the Grant Agreement

PART I — GENERAL INFORMATION

1 GRANT ADMINISTRATION DATA		2 APPROPRIATION AND ACCOUNTING DATA	
A STATUTE REFERENCE	B REGULATION REFERENCE	A APPROPRIATION	B ACCOUNT NUMBER
C GRANT PROGRAM		C OBJECT CLASS CODE	D. COMMITMENT NUMBER

3 AWARD APPROVAL OFFICE	4 ISSUING OFFICE
A ORGANIZATION	A ORGANIZATION
B ADDRESS	B ADDRESS

5 PROJECT OFFICER *(Federal Contact)*	
A NAME	D. ADDRESS
B TITLE	
C TELEPHONE NUMBER *(Include Area Code)*	

6 GRANTEE ORGANIZATION	
A NAME	B ADDRESS

7 PROJECT MANAGER *(Grantee Contact)*	
A NAME	D. ADDRESS
B TITLE	
C TELEPHONE NUMBER *(Include Area Code)*	

8 AMOUNT		9 DURATION
A APPROVED GRANT AMOUNT *(the total approved grant amount of Part I 8 (a) shall be equal to the total approved grant amount of Part II.)*		A APPROVED BUDGET PERIOD
B UNEXPENDED PRIOR YR BALANCE		B ESTIMATED BUDGET PERIOD
C CURRENT YEAR OBLIGATION		
D ESTIMATED PROJECT COST		

10 PAYMENT METHOD	11 PAYEE
REIMBURSEMENT ADVANCE	A TITLE
OTHER	B ADDRESS

EXHIBIT XXI(2)

FORM APPROVED
OMB NO 158 R 087

PART II	APPROVED BUDGET	
TABLE A - COST CATEGORY CLASSIFICATION (Non-construction)	APPROVED ALLOWABLE BUDGET PERIOD COST	APPROVED GRANT AMOUNT
1 PERSONNEL		
2 FRINGE BENEFITS		
3 TRAVEL		
4 EQUIPMENT		
5 SUPPLIES		
6 CONTRACTUAL/PERSONAL SERVICES		
7 CONSTRUCTION		
8 OTHER		
9 TOTAL DIRECT COSTS		
10 INDIRECT COSTS RATE % BASE		
11 TOTAL (Share Grantee ____% Federal ____%)		
TABLE B - PROGRAM ELEMENT CLASSIFICATION (Non-construction)		
1		
2		
3		
4		
5		
6		
7		
8		
9		
10		
11		
TABLE C - PROGRAM ELEMENT CLASSIFICATION (Construction)		
ADMINISTRATION EXPENSE		
LAND STRUCTURES RIGHT-OF-WAY		
ARCHITECTURAL ENGINEERING FEES		
OTHER ARCHITECTURAL ENGINEERING FEES		
CONSTRUCTION AND PROJECT IMPROVEMENT COSTS		
EQUIPMENT		
CONTINGENCIES		
RELOCATION PAYMENTS		
INDIRECT COSTS		
TOTALS (Share Grantee ____% Federal ____% State ____%)		

NOTE The cost share agreement set forth in the subject document shall be applicable to the total of all cost category/program element classifications only

PART III OFFER AND ACCEPTANCE

The United States of America, acting by and through the U S Environmental Protection Agency (EPA), hereby offers a grant to the _____ for _____% of all approved costs up to and not exceeding
GRANTEE ORGANIZATION

$_____ for the support of approved budget period effort described in application *(including all application modifications)*
GRANT AMOUNT

_____ included herein by reference
TITLE AND DATE

This Grant Agreement is subject to applicable U S Environmental Protection Agency statuatory provisions, grant regulations *(40 CFR, Chapter I Subchapter B)* and of the provisions of this agreement *(Parts I thru IV)* The Grantee Organization also agrees that funds awarded will be used solely for the purposes of the project as approved

THE UNITED STATES OF AMERICA BY THE U S ENVIRONMENTAL PROTECTION AGENCY		
SIGNATURE OF AWARD OFFICIAL	TYPED NAME AND TITLE	DATE
BY AND ON BEHALF OF THE DESIGNATED GRANTEE ORGANIZATIONS		
SIGNATURE	TYPED NAME AND TITLE	DATE

(i.e., prepare Commitment Notice) for the grant. You can determine that the application has gone through the review in the Program Office by checking the signatures on Page 5 of the application. When you receive the application the last entry on Page 5 must be the name of the Grant Program Office within your RC.

Listed below are special instructions for preparing the Commitment Notice for Grants.

- Assign a DCN to the application (write the DCN at the top in the center on the first page of the application) and enter the necessary information in your Document Control Register, being certain to enter the Application Number in the description column.

- Prepare a Commitment Notice, and have your RC chief approve it.

- Send the original copy of the Commitment Notice to your FMO.

- Attach a copy of the Commitment Notice to the Application, and forward the entire package to the Grants Program Office, which will conduct a technical review of the application, and will then send it to Grants Administration, where the Grant Agreement, as shown on Exhibit XXI, is prepared and processed.

- Retain a copy for your files.

(4) The Obligation of Grant Money

Immediately after the Grant Agreement is signed with the proper EPA signature, the Grants Administration Office forwards a copy of the Agreement to your FMO. When the FMO receives this copy, he will enter the information into the computer. The computer will remove the commitment and record the obligation. This change from money committed to money obligated will appear on your list of Transactions to be Verified.

(5) Review of Commitments

You should review open grant commitments (commitments which have never reached the obligation stage) every month. Any commitment over thirty days old should be checked to see why it is not an obligation.

2. CONTRACTS

Contracts are another way by which EPA finances some projects and pays for certain products and services.

Contracts are very similar to purchase orders in that they legally require EPA to pay for certain products or services to be delivered in accordance with the written agreement.

There are two basic differences between contracts and purchase orders:

- A contract is an agreement between EPA and a supplier for payment by EPA for delivery of products or services by a supplier; a purchase order is an agreement by EPA to pay a supplier if products or services are delivered. (The supplier is not required to deliver the products or services requested on an EPA Purchase Order).

- Generally, items purchased by contract are for larger amounts of money than Purchase Order items.

  - Construction work to be performed for $2,000 or over is a contract; if less than $2,000, it is procured with a Purchase Order.

  - Other spending actions for the purchase of products or services which are over $2,500 are contracts; if less than $2,500 they are procured by Purchase Orders.

EXHIBIT XXII

Location	CONTRACTS OPERATIONS OFFICE		
	Washington, D. C.	Cincinnati, Ohio	Durham, N. C.
Region I, Boston, Mass.	•		
Region II, New York, N. Y.	•		
Region III, Philadelphia, Pa.	•		
Region IV, Atlanta, Georgia	•		
Region V, Chicago, Illinois	•		
Region VI, Dallas, Texas	•		
Region VII, Kansas City, Mo.	•		
Region VIII, Denver, Colorado	•		
Region IX, San Francisco, Calif.	•		
Region X, Seattle, Washington	•		
Corvallis Oregon		•	
College, Alaska		•	
Ely, Minn.		•	
Grosse Ile, Mich.		•	
Duluth, Minn.		•	
Gulf Breeze, Fla.		•	
Charleston, S. C. (Bears Bluff)		•	
Athens, Ga.		•	
West Kingston, Rhode Island		•	
Ada, Oklahoma		•	
Newton, Ohio		•	
Las Vegas, Nevada		•	
Ann Arbor, Michigan	•		
Bay St. Louis, Mississippi	•		
Cincinnati, Ohio		•	
Edison, New Jersey		•	
Norton, W. Va.		•	
Lebanon, Ohio		•	
Pomona, California		•	
Washington, D. C. (Blue Plains)		•	
Dauphin Island, Alabama		•	
Gig Harbor, Washington		•	
Narragansett, Rhode Island		•	
Research Triangle Park, N. C.			•
Montgomery, Alabama			•
Perrine, Florida			•
Chambles, Georgia			•
Wenatchee, Washington			•

The following types of spending actions may be processed as contracts provided they meet the requirements defined above:

- Equipment
- Supplies
- Routine Services
- Government Services Administration Contracts
- Government Printing Office Contracts
- Construction of New Facilities
- Repair and Improvement of Existing Facilities
- Research and Development Projects
- Professional Advisory Services

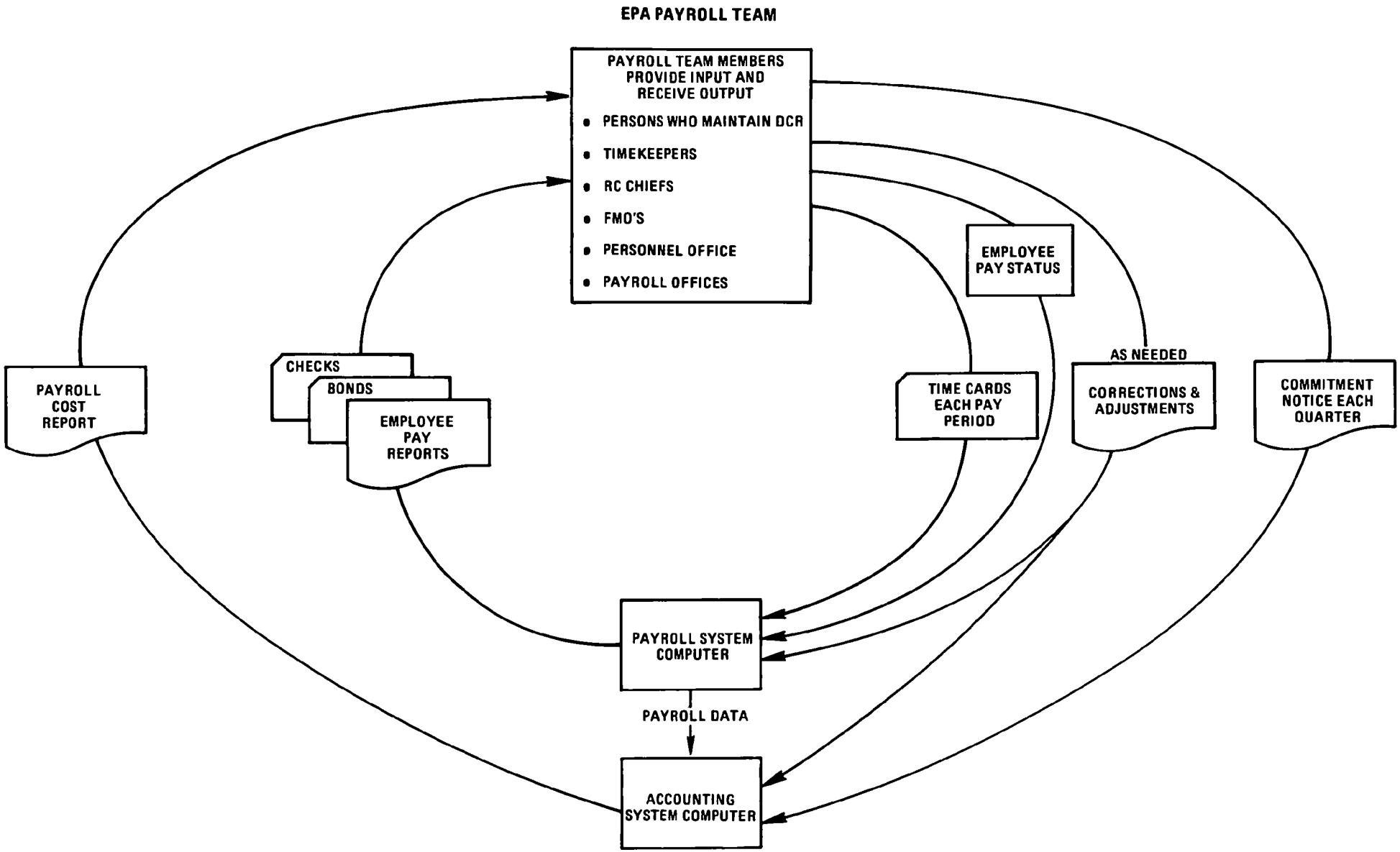
All proposed spending actions which later become contracts are requested on a purchase requisition. The purchase requisition is prepared in the program or support office wanting the product or service.

The purchase requisition must then go to the RC for signature of the RC chief and the reservation of money to be recorded by you. It is critical that you follow all of the directions previously given about how to commit money.

Your RC chief will tell you where to send the purchase requisition if additional approval signatures are required.

After the purchase requisition is approved by the proper office, it is forwarded to one of three contract offices. Exhibit XXII, opposite this page, shows the name and location of the contract office which handles the contract spending actions for your RC.

EXHIBIT XXIII



3. PAYROLL

The following paragraphs describe the RC procedures applicable to payroll spending actions.

(1) The EPA Payroll Team

The payroll team consists of individuals throughout the Agency who work together to provide correct and timely information to be processed by:

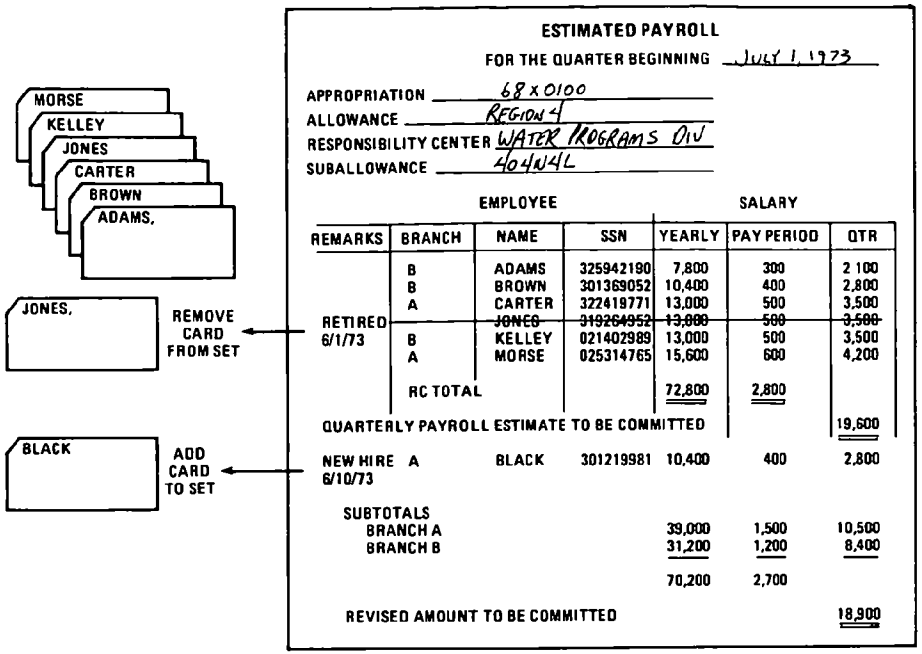
- Payroll System Computer
- Accounting System Computer

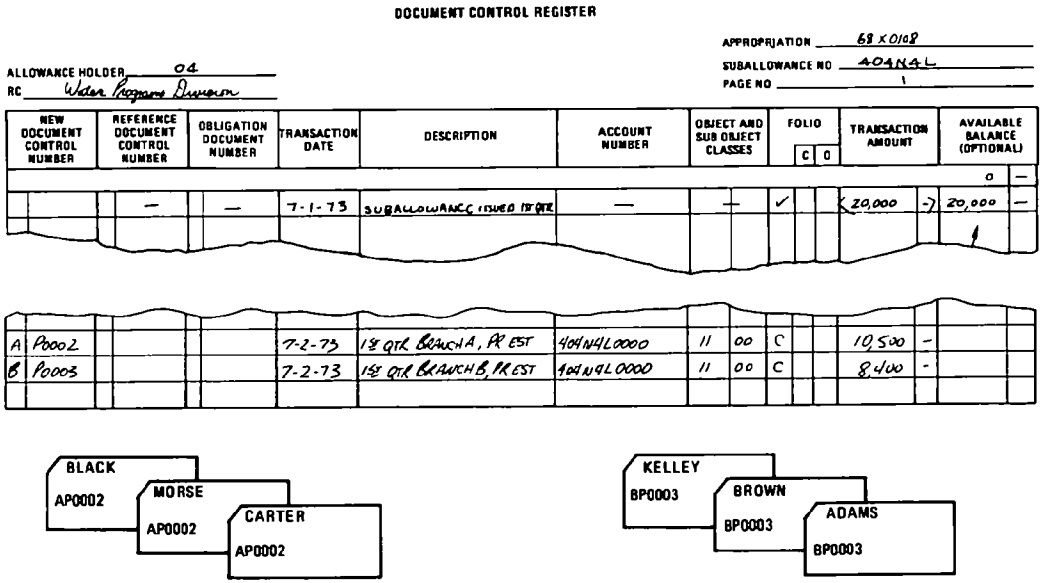
Exhibit XXIII, opposite this page, shows the individuals on the EPA payroll team and the types of information they provide as "Input" to the computers. The arrows on the exhibit show the flow of payroll information which is provided at various times during a fiscal year.

(2) What Is Payroll Cost?

"Payroll Cost" is the amount earned every two weeks by each employee in EPA plus what the Agency pays for the additional benefits provided such as retirement, leave, etc. Next to grants, payroll costs represent the largest amount of money spent in EPA. This is the main reason why payroll costs are to be treated as a commitment action.

EXHIBIT XXIV





STEPS FOR PREPARING THE PAYROLL ESTIMATE

1. Compare the Estimated Payroll provided by the FMO with actual employee assignments Update the list and corresponding set of cards for any assignment changes, e g , retirements, new hires, etc

2 Enter the correct alphabetic branch identifier to the left of each employee's name of the updated listing

3 Compute Salary Subtotals for each branch and record them on the listing.

4. Record the quarterly salary Subtotal computed for each branch as a COMMITMENT in the DCR The recording procedure is the same as for other COMMITMENTS except

   - DCN-The 2nd digit is always a 'P'
   - Account Number-The Account Number is always the suballowance number plus four zeroes, e.g., 404N4L0000

5 Prepare a COMMITMENT NOTICE

6. Annotate each employee's card with the DCN recorded for his branch

7. Obtain your RC Chief's signature on the Commitment Notice Then forward it and the annotated set of cards to the FMO

8 Retain the Estimated Payroll list as a record of your work

(3) Steps To Be Followed for Preparing the Payroll Estimate

Exhibit XXIV, opposite this page, provides steps to be followed for preparing the "Payroll Estimate" at the beginning of every quarter. Some additional information that will help your RC in developing a good estimate follows:

- The FMO obtains the information to prepare the Estimated Payroll and the corresponding set of cards by relying on the Fixed Account Number in each employee's payroll record. In other words, the FMO uses each employee's Fixed Account Number to assign him to an RC suballowance. This means that if the Fixed Account Number in an employee's master payroll record is wrong or out-of-date, that employee may be included on the wrong Estimated Payroll. Similarly, new employees may be omitted because a payroll record containing their fixed account number was not established in time. Therefore, you must review the Estimated Payroll provided by the FMO and update it and the corresponding set of cards for any assignment changes before recording the branch level payroll commitment in the DCR. Information to update the Estimated Payroll may be obtained from either your RC Chief or the timekeepers in your RC.

- After being updated, the Estimated Payroll listing is retained in the RC as a record of your work and for comparison with the Payroll Cost Report. The adjusted cards, however, are forwarded to the FMO who uses them to record the commitment for every employee.

- Adjusting the amount of money reserved for payroll is also your responsibility. However, any proposed adjustment should be discussed with the FMO who will assist you in determining the need for, and amount of, any payroll commitment change during a quarter.

HOW TO CHECK THE PAYROLL COST REPORT

PAYROLL COSTS

CHARGES FOR THE PAY PERIOD ENDING JULY 28, 1973

APPROPRIATION 68 x 0100
ALLOWANCE HOLDER REGION 4
RESPONSIBILITY CENTER WATER PROGRAMS DIV
SUBALLOWANCE 404N4L

NAME	SSN	ACCOUNT NUMBER CHARGED	PAYROLL COMMITMENT DCN	QTR	CURRENT REDUCTION	BAL	CURRENT PAY PERIOD CHARGES HOURS REG	O T	TOTAL	DOLLARS REG	O T	TOTAL
ADAMS	325942190	414704L99B	BP0003	2100	300	1500	80		80	300		300
BLACK	301219981	414704L99A	AP0002	2800	400	2000	80		80	400		400
BROWN	301369052	414704L99B	BP0003	2800	400	2000						
CARTER	322419771	414704L99A	AP0002	3500	550	2450	80	8	88	500	50	550
KELLEY	021402989	414704L99B	BP0003	3500	500	2500	80		80	500		500
MORSE	025314765	414704L99A	AP0002	4200	600	3000	80		80	600		600
SACK	091273465	414704L99A					40		40	200		200
EMPLOYEE TOTALS												
BRANCH A			AP0002	10500	1550	7450	240	8	248	1500	50	1550
BRANCH B			BP0003	8400	1200	6000	160		160	800		800
BRANCH Z		414704L99A					40		40	200		200
RC TOTAL		404N4L0000		18900	2750	13450	440	8	448	2500	50	2550

EXAMINE THE REPORT FOR ANY MISSING ENTRIES OPPOSITE EACH EMPLOYEE'S NAME

CIRCLE AREAS WITH MISSING ENTRIES OPPOSITE AN EMPLOYEE'S NAME

IF ANY AREAS OF THE REPORT ARE CIRCLED INDICATING MISSING ENTRIES BRING THE REPORT TO YOUR RC CHIEF IF NO MISSING AREAS ARE NOTED, INITIAL THE REPORT AND FILE IT FOR FUTURE REFERENCE

THIS COLUMN SHOWS YOU THE ORIGINAL ESTIMATE

THIS COLUMN WILL SHOW YOU THAT THE COMPUTER WILL REDUCE THE QUARTERLY COMMITMENT EVERY PAY PERIOD FOR THE ACTUAL CHARGES – NOT THE AMOUNT ESTIMATED

THESE COLUMNS WILL SHOW THE ACTUAL CHARGES FOR EACH EMPLOYEE

(4) Reviewing the Payroll Cost Report

Shortly after the end of each pay period, you will receive a Payroll Cost Report for each of your RC's suballowances. Exhibit XXV, opposite this page, illustrates the Payroll Cost Report for suballowance 404N4L for the pay period July 28, 1973. This exhibit shows how to check the Payroll Cost Report for possible errors.

(5) Special Forms Used for Changes in Payroll Costs

The forms that are used for adjusting the payroll charges in the payroll system after a Fixed Account Number has been established are:

- Form 1900-A, Timecard, Exhibit XXVI, following this page. The reverse side of the timecard allows the flexibility of charging up to nine (9) Account Numbers
- EPA Form 2560-5, Exhibit XXVII, following this page, to request a change to an employee's Fixed Account Number

The form used to request corrections to payroll costs in the accounting system is EPA Form 2550-6, Exhibit XXVIII following page 51.

Special instructions regarding the use of these forms are in the Timekeeper's Manual and in the Payroll Bulletins.

EXHIBIT XXVI

HOW THE TIMEKEEPER DISTRIBUTES AN EMPLOYEE'S SALARY CHARGE TO OTHER ACCOUNT NUMBERS

FIXED ACCOUNT NUMBER FROM MASTER RECORD

REVERSE SIDE OF CARD

18	301-36-9502		BROWN, ANN	32910	510100	4147040L998
BUREAU CODE	SOC SEC NO	PP	EMPLOYEE NAME	ORGAN CODE	DUTY STATION STATE AND CITY	FIXED ACCT NO

ACCOUNT NUMBER TO BE CHARGED	F Y.	HOURS CHARGED: REGULAR	OVER-TIME	HAZARD DUTY	NIGHT DIFF	OTHER: HRS	CD	OTHER STATISTICS: CODE	DATA	DATA
1500 4L 992	4	20								
1500 4L 991	4		10							
TOTALS		20	10							

GXD98554

CODES FOR FRONT OF TIME REPORT

REGULAR HOURS

2- WAGEBOARD 2ND SHIFT
3- WAGEBOARD 3RD SHIFT
4- BASIC WORKDAY EXCEEDS 8 HOURS
5- IRREGULAR - FIRST 40 HRS
6- LIEU DAY FOR SUNDAY
7- LIEU DAY FOR SATURDAY

OVERTIME HOURS

2- WAGEBOARD 2ND SHIFT
3- WAGEBOARD 3RD SHIFT
4- BASIC WORKDAY EXCEEDS 8 HOURS

NONPAY HOURS

1- LWOP
2- AWOL
3- SUSPENSION
4- ADMIN FURLO
5- ON SEC PAYROLL

OTHER ABSENCE HOURS

MILITARY LEAVE FOR TRAINING (MAX 15 CAL DAYS)
2- MILITARY LEAVE FOR CIVIL DISTURBANCE (MAX 21 WORK DAYS)
3- MILITARY LEAVE FOR D C GUARD (NO MAX)
4- ADMINISTRATIVE SICK LEAVE (PARK POLICE)
5- COURT LEAVE
6- HOME LEAVE
7- SHORE LEAVE
8- MATERNITY LEAVE
9- OTHER

CODES FOR BACK OF TIME REPORT

OTHER HOURS CHARGED

2- HOLIDAY
4- SUNDAY

GENERAL INSTRUCTIONS BEFORE MAILING

REVIEW THIS REPORT ON BOTH SIDES, TOTAL ALL COLUMNS AS INDICATED, AND SIGN THE REPORT

FORM 9-1800A. USE FOR NEW EMPLOYEE OR WHEN FORM 9-800 IS LOST

FORM 9-1800B. USE FOR EMPLOYEES PAID WEEKLY (YOC'S ETC) AND TO REPORT HOURS OMITTED FROM FORM 9-1800 OR 9-1800A.

FORM 9-1800C USE WHEN ADDL. ACCT. NOS. REQUIRED

DO NOT FOLD OR STAPLE THIS REPORT

ORGANIZATION	ADDRESS *(Include ZIP code)*	ALLOWANCE NO.
	EXHIBIT XXVII	EFFECTIVE PAY PERIOD

Environmental Protection Agency
Financial Management Division
Financial Reports and Analysis Branch
Washington, D.C. 20460

INSTRUCTIONS

1. Use this form to change the fixed account number identifying an employee for funding purposes in the payroll system.
2. The form must be mailed by the first day of the pay period to be effective that pay period.
3. Only valid account numbers approved by FMD may be used.

SIGNATURE OF ALLOWANCE HOLDER OR DESIGNEE	PHONE NO. *(Full FTS NO if held)*

NAME	SOCIAL SECURITY NO.	CHANGED TO FIXED ACCOUNT NO.	REMARKS *(For use by payroll)*

Fold for window envelope

EPA Form 2560-5 (12-71)

CHANGE IN FIXED ACCOUNT NUMBER

GPO 924-305

EXHIBIT XXVIII

ADJUSTMENT IN PERSONNEL SERVICE CHARGES

ORGANIZATION: National Environmental Res. Center

ALLOWANCE: 361F3

ADDRESS: Cincinnati, Ohio 45268

1. *Use this form to request adjustment in individual payroll charges between account numbers.*
2. *Only valid account numbers approved by the Financial Management Division may be used.*
3. *Check one of the blocks to the right and enter data below from the Payroll Labor Distribution Report No. 20*

CHECK ONE

- ☐ ADJUSTMENTS WITHIN THE ABOVE ALLOWANCE
- ☒ ADJUSTMENTS ACROSS ALLOWANCE LINES APPROVED BY RECEIVING ALLOWANCE HOLDER (*Signature below*)
- ☐ EMPLOYEE DOES NOT BELONG TO ALLOWANCE

SOCIAL SECURITY NUMBER 18-24	SURNAME 25-30	ORIGINAL ACCOUNT NUMBER 31-40	NEW ACCOUNT NUMBER 31-40	OBJECT CLASS 41-44	AMOUNT 45-56	PAY PERIOD 58-62
298-48-8810	Jones, J. L.	410361A990	416029BADZ	11.05	$252.00	0722
298-48-8810	Jones, J. L.	410361A990	416029BADZ	11.05	$252.00	0805
298-48-8810	Jones, J. L.	410361A990	416029BADZ	12.10	$ 16.55	0722
298-48-8810	Jones, J. L.	410361A990	416029BADZ	12.10	$ 15.32	0805

SIGNATURE OF INITIATING ALLOWANCE HOLDER OR DESIGNEE: George Carlson

PHONE NUMBER: 513 684-8215

DATE AND PAGE NO. OF PAYROLL LABOR DISTRIBUTION: 9/10/72 - Page 235

SIGNATURE OF RECEIVING ALLOWANCE HOLDER OR DESIGNEE:

EPA Form 2550-6 (10-72)

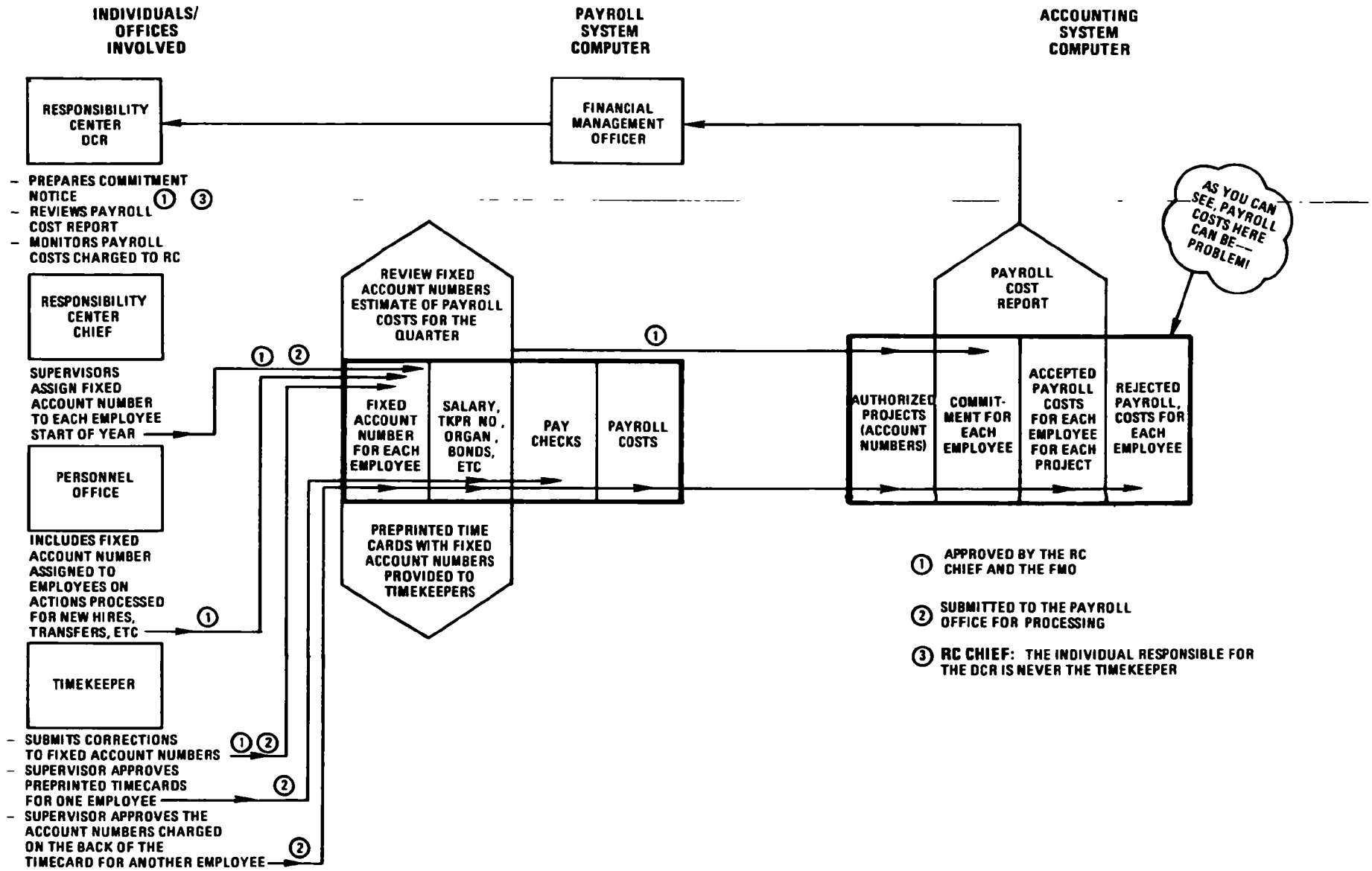
EPA Form 2550-6 Adjustment Personnel Service Charges

- Used to adjust historical charges between account numbers, i.e., labor distribution errors

  Adjustments may be

  - Within an allowance signed by allowance holder
  - Across allowances signed by both allowance holders

EXHIBIT XXIX



USING THE COMPUTER FOR PAYROLL COSTS

Information regarding Commissioned Corps personnel is also included in Payroll Bulletins and EPA Orders.

(6) Using the Computer for Payroll Cost

It is important that you have an understanding of the individuals and the offices involved in charging employees to authorized EPA projects (Account Numbers), and how two computer systems are used to do much of the work. Exhibit XXIX, opposite this page, shows this in a simplified way and how the same Account Numbers are used to control the system, and the responsibilities of the individuals/offices involved.

EXHIBIT XXX

TYPE OF PURCHASE	REQUISITION FORM	REFERENCE	DOLLAR LIMITATION WITHOUT HIGHER APPROVAL	RECORD AS COMMITMENT	RECORD AS OBLIGATION
ALL RESPONSIBILITY CENTERS:					
Miscellaneous Small Purchases	Purchase Order SF44	EPPR 15-3 6	$250.00	NO	NO
Imprest Fund	EPA Form 1900-8	EPA Order 2545.1	$100.00	NO	NO
Blanket Order for Supplies and Services	EPA 1900-8	EPA Order 1700.3, 1900 series	$2,500.00	NO	Monthly Estimate
Specific Supplies and Services (GSA Only)	EPA 1900-8	EPA Order 1700 3, 1900 series	$2,500 00	NO	Amount of Order
REGIONS AND NERC'S:					
Purchases Outside of the Government, i.e., Not from GSA		All Purchases: EPA Order 1700.3, 1900 series	$2,500.00	All orders over $2,500.00	All orders for $2,500.00 or less
Specific Supplies and Services	EPA 1900-8				
Printing	EPA 2340-1	Printing & Duplicating: EPA Order 1750 1			
Duplicating	EPA 1750-3				
WASHINGTON:					
Purchases Outside of the Government, i.e., Not from GSA	Same forms as above	Same references as above	$2,500.00	All orders over $500 00	All orders for $500.00 or less
Specific Supplies and Services					
Printing					
Duplicating					

4. PURCHASE REQUISITIONS

This section describes the forms used for purchasing supplies and services, and the information you need regarding this type of spending action.

The EPA Procurement Regulations, 15-3.6 can provide you with detailed information concerning Agency procurement policies and procedures. EPA Orders 1700.3, 1750.1, and the 1900.00 series can provide you the instructions on how to complete the forms.

Exhibit XXX, opposite this page, is a summary of the types of purchase requests your RC will be initiating and shows how to determine if the action is to be handled as a Commitment or Obligation.

The following paragraphs will provide special information when 'CASH' is used to purchase supplies or services. Cash is used in the following two instances:

- Using Standard Form 44 for purchasing supplies or services. This form is almost as acceptable to vendors as actual cash money because they honor it in "over-the-counter" purchases made on the spot.
- Using EPA Form 1900-8 to be reimbursed from the Imprest Fund when payment has been made for goods or services out of pocket.

Two other special areas that need particular attention are also discussed:

- Blanket Order for supplies and services
- Receiving Reports

(1) Using Standard Form 44 to Purchase Supplies or Services

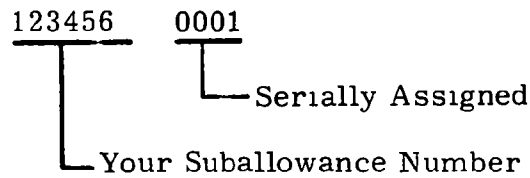
Standard Form 44, Purchase Order - Invoice - Voucher may be authorized by your RC chief when the following conditions are satisfied.

- Supplies or services are immediately available
- The order is for one delivery and one payment
- The purchase is limited to $250 except upon approval of the Allowance Holder or the head of the activity delegated authority to use the SF 44. In any event, the purchase cannot exceed $2500.

The SF 44 cannot be used when the use of the imprest fund or blanket purchase arrangement is feasible.

Because the SF 44 is an accountable form, a record must be maintained of serial numbers of the forms, to whom issued, and dates issued. For each book of SF 44's you should assign one DCN per book and enter the DCN on each page. The first digit will continue to identify the branch or subunit within your RC. The second digit will be an "X" to identify it as an SF 44. The last four digits will be serially assigned.

- Until the SF 44's are prenumbered you will also assign on each page of the book an obligation document number. The number is to be established in the following manner:



You will record in the DCR only the DCN, the date, and in the Description Column the name of the individual who has the book.

When an individual in your RC uses an SF 44, the seller will send the white copy of the SF 44 to the FMO to be paid. The FMO will also enter the transaction into the computer as a payment. The payments will be reflected in the adjustments column of the automated DCR. When this has happened you should record the action in the DCR to show that money has been spent.

(2) Using the Imprest Fund for Small Purchases

The imprest fund may be used for miscellaneous supplies or services, not to exceed $100 under the following circumstances:

- Item is not available from local stockroom
- Timing prohibits the normal procurement method
- Vendor requires cash payment

Each claim must be presented on an itemized EPA Form 1900-8, supported by a sales receipt evidencing payment by the individual. The requisition must have authorizing signatures including "authorized purchasing officer."

A constant DCN will be used for purchases paid from the imprest fund. The DCN is formed as follows:

- 1st digit--Letter of the Organization (Branch) in the RC who made the purchase
- 2nd digit--the letter 'Y'
- 3rd through 6th digits--always zero

The imprest cashier will supply the obligation number. Purchases paid by the imprest fund must be made in accordance with EPA Order 2545.1, and appear in the "Current Month Adjustments" column on the computerized Document Control Register.

(3) Blanket Orders

Some purchase requisitions result in firm purchase agreements with a vendor but lack a statement requesting

EXHIBIT XXXI

STANDARD FORM 147 JUNE 1964—FED PROC REG (41 CFR) 1 3 605

ORDER FOR SUPPLIES OR SERVICES

PAGE 1 OF ____

ISSUING OFFICE

MARK ALL PACKAGES AND PAPERS WITH ORDER AND/OR CONTRACT NUMBERS

DATE OF ORDER	CONTRACT NO (If any)	ORDER NO
07-09-73		P068041314

ACCOUNTING AND APPROPRIATION DATA

68X0100 B00018 P068041314 414706N991 26.10 $200.00

BLANKET PURCHASE ESTIMATE FOR THE MONTH OF July

REQUISITIONING OFFICE

Office of Water Programs

REQUISITION NO /PURCHASE AUTHORITY

CONTRACTOR (Name and address, including ZIP code)

TO → Fisher Scientific Company
5481 Creek Road
Cincinnati, Ohio 45242

SHIP TO (Consignee and address, including ZIP code)

U. S. Environmental Protection Agency
ATTN: Dr. E. L. Koonce
401 M. Street
Washington, D.C. 20460

VIA

TYPE OF ORDER

PURCHASE [X] — REFERENCE YOUR SPECIFIED ON BOTH SIDES OF THIS ORDER AND ON THE ATTACHED SHEETS IF ANY INCLUDING DELIVERY AS INDICATED PLEASE FURNISH THE FOLLOWING ON THE TERMS NEGOTIATED UNDER AUTHORITY OF 41 USC 252 (c) (3) THIS PURCHASE IS

DELIVERY [ ] — EXCEPT FOR THE BILLING INSTRUCTIONS ON THE REVERSE THIS DELIVERY ORDER IS SUBJECT TO INSTRUCTIONS CONTAINED ON THIS SIDE ONLY OF THIS FORM AND IS ISSUED SUBJECT TO THE TERMS AND CONDITIONS OF THE ABOVE NUMBERED CONTRACT

F O B POINT	GOVERNMENT B /L NO	DELIVERY TO F O B POINT ON OR BEFORE	DISCOUNT TERMS
DESTINATION		06-30-74	NET 30 DAYS

SCHEDULE

ITEM NO	SUPPLIES OR SERVICES	QUANTITY ORDERED	UNIT	UNIT PRICE	AMOUNT	QUANTITY ACCEPTED
	This is Blanket Purchase Order for chemical and laboratory supplies as required during the period July 09, 1973 thru June 30, 1974. Prices quoted and billed against this order shall be those established by the vendor for sales to the Federal Government(including time and trade discounts) and GSA Federal Supply Schedule where applicable. Under this agreement, the Government will be obligated to pay only for orders placed by phone or in person by Dr. Koonce, R. Blanchard, H. Kolde, and H. Krieger. Individual call orders shall not exceed $75.00 and total not more than $200.00 for any one month. Estimated Total Obligation $2400.00					

A COPY FOR EACH MONTH COVERED IN THE BLANKET PURCHASE ORDER SHOULD BE MADE, AND THE MONTH AND THE ESTIMATE ENTERED MONTHLY AND SUBMITTED TO YOU BY THE INDIVIDUAL WHO ORIGINATED THE REQUEST.

SIZE CLASSIFICATION (Check one) [ ] SMALL BUSINESS [X] OTHER THAN SMALL BUSINESS

TOTAL FROM CONTINUATION PAGES

SEE BILLING INSTRUCTIONS ON REVERSE

GRAND TOTAL →

(See reverse for rejections)

SHIPPING POINT	GROSS SHIPPING WEIGHT	INVOICE NO

UNITED STATES OF AMERICA

BY A. W. Goering (Signature)

NAME (Typed) A. W. Goering

TITLE CONTRACTING/ORDERING OFFICER

MAIL INVOICES TO* U.S. Environmental Protection Agency
Accounting Operations Office
Washington, D.C. 20460

STANDARD FORM 147 JUNE 1964 *Include ZIP code 147-105

immediate delivery of the goods or services. Rather, one or more specified individuals may be authorized to call the vendor as needed to deliver quantities of the goods outlined in the purchase order. Such a purchase agreement is called a "Blanket Purchase Order".

You will assign a DCN to each blanket requisition even though it bears no money amount at this time. The Procurement Office will process the requisition and send a copy of the Purchase Order, SF 147, to the individual who originated the request. That individual will make a copy of the SF 147 for each month covered in the order. He will enter the month and the estimated dollar amount in the accounting data block and submit the SF 147 to you monthly. Exhibit XXXI, opposite this page, shows how the estimate is entered for a Blanket Purchase Order. You will record the amount as an obligation and forward it to the FMO.

(4) Reviewing the Estimates for Blanket Purchase Orders

Estimates should be reviewed at least quarterly, and/or the end of the period covered in the purchase order. If the unpaid items are larger than one month's estimate you should contact the individual using the order and inquire if he

is using the order as estimated. If not, that individual should submit to you a copy of the authorizing SF 147 reducing the over estimated amount. At the end of the period for which a blanket purchase order has been issued, you should review the automated DCR to see if there are any unpaid obligations.

For any unpaid items, contact the individual using the order. Next, contact the FMO and inquire if he has processed the payment in question. If so, a copy of the purchase order should be submitted to the FMO cancelling the unused obligation.

(5) Receiving Reports

When a purchase requisition is received in the Procurement Office an Order for Supply or Service, SF 147 is issued to the vendor. The pink copy of the SF 147 is the receiving report copy which when signed on the back will acknowledge that the items were received, and will be forwarded to the RC.

When the goods are delivered in your RC, the pink copy of the SF 147 must be signed on the back by you or the person receiving the goods. If the goods are delivered by an EPA employee, he will take the Receiving Report with him and forward it to the FMO. Should the vendor or hauling company deliver the goods, you are responsible for sending the receiving report to the FMO.

In the case of a blanket purchase order, the invoice could also be the receiving report, and must be signed by you or the person receiving the items and forwarded to the FMO.

The FMO must have the signed receiving report as evidence of delivery before he can pay the vendor. Also, some vendors give discounts when prompt payment is made, therefore, it is important that the FMO be sent the receiving copy promptly. (Actually the discount offered by the vendor will increase your available balance and will be reported on the automated DCR in the current month's "Obligation Adjustments" column.)

5. TRAVEL AUTHORIZATIONS

This section describes some of the forms used in the Agency and the information you must know regarding this type of spending action which is always an obligation. The EPA Travel Manual can provide you with detailed information regarding Agency travel policies.

There are three basic categories of travel authorizations (TA's) that provide for per diem (daily living expenses) and transportation expenses. The authorizations are referred to as:

- Specific
- Blanket
- Permanent Change of Station (PCS)

(1) An Explanation of the Types of Travel Authorizations

A specific authorization is issued to authorize one trip and must specify each stop in an itinerary. It expires upon completion of the purpose for which the order was written.

Blanket authorizations are issued to authorize as many trips as necessary within a specified time, not to exceed a year and not to extend into the next fiscal year. These authorizations must state the limits of the travel to be performed.

To distinguish the blanket TA at a glance, the first line in block 9 of the TA states "THIS IS A BLANKET TRAVEL AUTHORIZATION."

Permanent change of station travel authorizations are issued to transfer an employee and family to a new post of duty.

(2) Travel Authorization Form (EPA-2570.1)

The form used to authorize all types of travel is the Form EPA 2570.1, illustrated in Appendix B.

(3) Government Transportation Request (SF 1169)

The form used to obtain transportation from a common carrier (e.g. airlines) is Standard Form 1169, illustrated in Appendix B. Everyone in your RC should be instructed to make sure that the identical accounting data used on the TA (block 13) is also placed on the SF 1169. This form is not processed by you in the DCR because the transportation costs are included as part of the TA and will be recorded in the DCR at the same time.

(4) Obligation Document Number

The Obligation Document Number for travel is the TA Serial Number (preprinted on the EPA Form 2570.1) plus

EXHIBIT XXXII

U S ENVIRONMENTAL PROTECTION AGENCY
TRAVEL AUTHORIZATION

☒ ORIGINAL ☐ AMENDMENT ☐ CANCELLATION

1 NO T090004

2 DATE July 2, 1973

3 NAME William Jones

4 SOCIAL SECURITY NO 001-00-0000

5 TITLE Inspector

6 ORGANIZATION Office of Field Coordination

7 OFFICIAL STATION Washington, D. C.

8 PERIOD OF TRAVEL STARTING ABOUT July 4, 1973 (Date) ENDING ABOUT June 30, 1974 (Date)

9 ITINERARY, PURPOSE AND OTHER DETAILS *(If foreign travel is involved, see EPA Travel Manual for special instructions)*

THIS IS A BLANKET TRAVEL AUTHORIZATION

Travel as necessary in connection with carrying out EPA objectives in States comprising Region IV.

BLANKET TRAVEL ESTIMATED AMOUNTS FOR THE MONTH OF SEPT. 73

ANNUAL LEAVE AUTHORIZED FROM _____ TO _____

10 PER DIEM ALLOWANCE $ 25.00 PLUS AVERAGE COST OF LODGING *(Not to exceed maximum set by GSA)* SPECIFY IF OTHER ALLOWANCE AND LIMITATION IS AUTHORIZED IN LIEU OF PER DIEM

11 MODE OF TRAVEL

a ☒ COMMON CARRIER
b. ☐ EXTRA FARE
c ☒ GOVERNMENT OWNED CONVEYANCE
d. ☐ PRIVATELY OWNED _____ *(Auto, Airplane, etc.)* AT A RATE OF _____ CENTS SUBJECT TO d(1) OR d(2)
(1) ☐ FOUND TO BE TO THE ADVANTAGE OF THE GOVERNMENT
(2) ☐ NOT TO EXCEED COST BY COMMON CARRIER INCLUDING CONSIDERATION OF PER DIEM ALLOWANCE

12 SPECIAL ALLOWANCES AUTHORIZED

a. ☒ CAR RENTAL
b. ☒ TAXI
c ☐ EXCESS BAGGAGE UP TO _____ LBS
d. ☐ SHIPMENT OF HOUSEHOLD GOODS AND PERSONAL AFFECTS
e ☐ TRANSPORTATION OF IMMEDIATE FAMILY
f ☐ REAL ESTATE EXPENSES
g ☐ RESIDENCE HUNTING
h. ☐ TEMPORARY QUARTERS
i ☐ REGISTRATION FEES
j ☐ MISCELLANEOUS EXPENSES
k. ☐ OTHER *(Specify)*

13 COST ESTIMATE AND ACCOUNT CODES 99

APPROPRIATION NUMBER	Document Control Number	Obligation Number	ACCOUNT NUMBER	OBJECT CLASS AND AMOUNT					
				CODE	AMOUNT	CODE	AMOUNT	CODE	AMOUNT
6840105	C40006	T090004	421018C990	21.01	500.00				
				21.10	100.00				
				21.03	700.00				
TOTAL				TOTAL	1300.00				

14 APPLICABLE REG'S SGTR'S ☒ JTR'S ☐ FSR'S ☐

15 ORIGIN AND AUTHORIZATION Washington, D. C.

a. RECOMMENDING OFFICER'S SIGNATURE — NAME AND TITLE *(Typed)*

Authority is granted to travel and incur such expenses as may be necessary for this authorization in accordance with EPA policy and applicable regulations

b AUTHORIZING OFFICER'S SIGNATURE — NAME AND TITLE *(Typed)*

EPA Form 2610-1 (3-73) REPLACES EPA FORM 2570-1 (REV 8 71) WHICH MAY BE USED UNTIL SUPPLY IS EXHAUSTED

ON THE ORIGINAL BLANKET TA THE MONTH AND MONEY ESTIMATE WILL BE BLANK. A COPY FOR EACH MONTH COVERED IN THE TA SHOULD BE MADE, AND MONTH AND ESTIMATE ENTERED MONTHLY AND SUBMITTED TO YOU BY THE TRAVELER/S.

a "T" (inserted by you) in front of the TA number used.

(5) The Amount of the Obligation

Obligations for travel are "estimates" at the time the travel is authorized. The estimates must be separated by object class on the TA and recorded at this level in the DCR.

The amounts for specific and change of station travel are shown on the TA. One DCN will be assigned for each traveler for each specific and each PCS TA.

The amounts for blanket travel are shown on a copy of the blanket TA as provided to you on a MONTHLY basis by each traveler. One DCN will be assigned for each traveler under each blanket TA and forwarded to your servicing finance office. Exhibit XXXII, opposite this page, shows how the travel estimate is entered for blanket TA.

(6) Reviewing the Estimates for Blanket Travel

The traveler submits a travel voucher (SF 1012), which itemizes his expenses, directly to the FMO after approval by his immediate supervisor. The travel voucher is illustrated in Appendix B.

These vouchers are not handled by you for any purposes regarding the DCR. The payments are reflected in the Payments Made column on the automated DCR. Therefore, this information is available to you for comparison to the amount originally estimated and obligated. If the unpaid items are significantly larger than one month's estimate, you should contact the traveler involved and inquire if he has submitted all travel vouchers for that period and/or if there have been major changes in his travel plans. If so, he should submit a revised blanket travel authorization to you, reducing the over estimated amount. If all expense vouchers have been submitted and paid, the next month's estimate should be reduced by the amount of the unpaid obligation.

You will notice in the Obligation Document Number column of the automated DCR that the Travel Order Number has been prefixed with "TR" for transportation costs (subobject classifications 21.03 and 21.30). The "TR" is computer generated to allow the FMO to pay the travel voucher without reducing the obligation outstanding for the transportation costs. Transportation costs are billed separately by the commercial carrier.

(7) Final Adjustment to the Blanket Travel Obligations

At the end of the period for which a blanket travel obligation has been issued, you should review the automated DCR to see if there are any unpaid obligations.

For any unpaid items related to the expired blanket TA, contact the traveler involved and inquire if he has submitted all of the travel vouchers. If all vouchers have been submitted and paid, a copy of the travel authorization should be submitted to the FMO cancelling the unused obligations.

6. AGENCY OR REGIONAL SUPPORT

The Agency's responsibility centers have access to an additional source of money besides that contained in their suballowance. This source is part of the Agency and regional management appropriation (68-0105) and includes the following subelements:

5S2212-17	Agency Support	DAA for Administration
5T2215-01/10	Regional Support	Regional Administrators

The term "support" covers most of the expenses commonly known as "overhead". The following are examples of support costs:

Object Class	
22.06	Non-Passenger Vehicle Rental
22.09	Other Transportation
22.92	Relocation of Office
23.03	Computer and ADP Equipment Rental
23.07	Rental of Other Equipment
23.08	Rental of Photocopy Equipment
23.11	Local Telephone Service (excludes FTS)
23.14	FTS Service
23.27	Other Rent, Communications, and Utilities
24.01	Printing and Reproduction
25.21	Maintenance of Data Processing Equipment
25.47	Other Maintenance and Repair
26.00	(Certain Supplies and Materials)
31.00	(Certain Common Service Office Furniture and Equipment)

If your RC is in a regional office you will know these charges by looking at the account number where the 2nd, 3rd, and 4th positions are 215, and also by the object class.

If your RC is located in Washington, charges will be made against the account number where the 2nd through 6th positions are 21217.

The personnel under the organization of the

- Deputy Assistant Administrator for Administration
- Deputy Assistant Administrator for Resources Management

located in Cincinnati and Durham and Las Vegas will also process spending actions using the 'Agency Support' (account 21217) in the 2nd through 6th position of the Account Number for the services listed above.

From a practical standpoint, the entire allowance for support costs is usually assigned to one RC as a suballowance. Usually the particular RC is one having the skills and people to handle efficiently the numerous administrative, support, and housekeeping services so essential to other RC's.

The availability of Agency or Regional Support is important to your RC for these reasons:

- Agency or Regional Support is goods and services provided or available to your RC but your RC doesn't pay for them from its suballowance.

- This type of spending action prepared within your RC may be required to be forwarded to the RC in charge of Agency or Regional Support for further approval, processing, and recording in the DCR.

Although this type of spending action may not affect your RC's available money balance, it must still be approved by your RC chief.

The underlying idea of the Agency and Regional Support system is to centralize in one RC the task of controlling the money, and at the same time providing all RC's the advantages that go with the concentration of skills to provide required services. Special guidelines for the RC responsible for Agency or Regional Support are provided in Chapter VI.

VI. SPECIAL GUIDELINES FOR RC'S IN CHARGE OF AGENCY SUPPORT

VI. SPECIAL GUIDELINES FOR RC'S IN CHARGE OF AGENCY SUPPORT

RC's responsible for Agency Support have certain spending action situations somewhat unique to Agency Support. For example, the number of commitment actions will tend to be fewer than for other RC's. More importantly, the types of obligation actions dealt with will often have little or no supporting documentation available and therefore appropriate steps must be taken. This point is discussed in more detail in the following paragraphs.

The "typical" obligation has some basic supporting document that has all the essential information anyone needs to know about the transaction. (Appendix B of this manual is almost totally dedicated to an identification of the documents and a description of what information goes where.) Examples of supporting obligation documents would include travel authorizations, purchase orders, contracts, grant agreements.

It is characteristic of an RC responsible for Agency Support that the most common types of obligation spending actions are those having the following traits:

- Have little or no supporting documentation
- Money amount must be estimated

As an example of the above, consider the case of utilities. Such items as heat and electricity are vital services about whose

necessity there is no question. They are essential and the organization served, e.g., region or a NERC, must have them. It is not a normal practice, however, to issue a purchase order each month (or even each year) to the utility companies providing the services. Once arranged for, such services are provided continuously until the companies are advised to terminate the service. Basically this same description applies to rent. Once an EPA organization has taken occupancy on space, it has usually done so under the provisions of a long-term lease.

In the case of both utilities and rent, payment to the vendor companies is based on a periodic statement received from them.

The key point related to the above types of recurring expenses is that the responsible RC must estimate their amount and record them in the DCR even though no supporting documentation is immediately available.

The problem of estimating the amount of recurring services to be provided varies in difficulty. Rent expense for any particular time period is usually capable of being estimated with almost total accuracy. Utilities can also be estimated with a fair degree of accuracy if the RC has analyzed past experience in service usage. The amount of stock printing or GSA car usage, however, is sufficiently varied that any estimates for these expenses are usually only "ball park" figures.

EXHIBIT XXXIII

ENVIRONMENTAL PROTECTION AGENCY

MISCELLANEOUS OBLIGATION DOCUMENT

OBLIGATION(S) FOR THE MONTH OF _____, 19___

FOR THE QUARTER BEGINNING ____ JULY 1, 19___

_____ OCTOBER 1, 19___

_____ JANUARY 1, 19___

_____ APRIL 1, 19 ___

PURPOSE _____

_____

THIS NOTICE IS _____ AN ORIGINAL OBLIGATION

_____ AN INCREASE TO A PREVIOUS OBLIGATION

_____ A DECREASE TO A PREVIOUS OBLIGATION

APPROPRIATION _____

1	2-3	4-9			10-12	13	14	15-20	21-30	31-40	41-44	45-56	57
RECORD TYPE	ACCOUNTING POINT	EFFECTIVE DATE			TRANSACTION CODE	REVERSE CODE	MODIFIER	DOCUMENT CONTROL NUMBER	OBLIGATION NUMBER	ACCOUNT NUMBER	OBJECT CLASS CODE	AMOUNT DOLLARS CENTS	FED-NONFED
		MO	DA	YR									
2					050								
2					050								
2					050								
2					050								
2					050								

NOTE SHADED AREA TO BE COMPLETED BY FMO

TOTAL _____

RESPONSIBILITY CENTER _____

PREPARED BY: _____ APPROVED BY _____

(SIGNATURE) (SIGNATURE)

DATE _____ DATE _____

PHONE _____ PHONE _____

The DCN assigned to an obligation initially should be used throughout the fiscal year. Once an estimate is made for the first time and assigned a DCN, the basic procedure is to keep it up-to-date from that point onward.

It is a fundamental requirement, specified by law, that no agency can record a spending action unless there is supporting documentation. As was noted in the above paragraphs, however, Agency Support obligations frequently do not have such documentation. In order to meet the legal requirements, as well as for reasons related to good money control procedures, most agencies use a special form to provide the transaction documentation in those cases when it is not normally available. In EPA this form is called MISCELLANEOUS OBLIGATION DOCUMENT (MOD). A copy of this form appears on Exhibit XXXIII, opposite this page The exhibit also explains the key features of the MOD and provides guidance concerning how to complete it

MOD's do not require special handling. They should be forwarded to the FMO in accordance with normal procedure (described in Chapter IV). Likewise the MOD's have no unusual features regarding how they should be recorded in the DCR In summary, the RC in charge of Agency Support has two areas that

make spending control a little different from other RC's:

- More of the obligations must be estimated
- More of the supporting obligation documents tend to be RC-prepared MOD's

In all other respects the responsibilities and procedures of Agency Support RC's are identical to those of other Agency RC's.

VII. OBTAINING ACCOUNT NUMBERS

EXHIBIT XXXIV

RC ACCOUNT NUMBER LISTING

RC _____

APPROPRIATION

SUBALLOWANCE

ACCOUNT NUMBER - ACCOUNT DESCRIPTION

RC F - AIR AND WATER PROGRAMS DIVISION

68X0100 - OPERATIONS, RESEARCH AND FACILITIES

402N4 - REGION II (NEW YORK)

414302F990 - WATER QUALITY STANDARDS

415602FAD0 - INDUSTRIAL WASTES STUDIES

415702FAD0 - NON-POINT SOURCE STUDIES

416302F990 - OPERATION AND MAINTENANCE

68X0103 - CONSTRUCTION GRANTS

402A4 - REGION II (NEW YORK)

416202F990 - CONSTRUCTION GRANTS OPERATIONS

402AD

D16202F990 - CONSTRUCTION GRANTS OPERATIONS (FY73)

VII. OBTAINING ACCOUNT NUMBERS

The purpose of this chapter is to provide additional information concerning account numbers. The topics discussed in the following paragraphs are:

- What to use to check account numbers when you are recording spending actions in the DCR
- How to obtain new or additional account numbers
- How the "local needs" digit of the account number can be used

(1) What To Use To Check Account Numbers

The first step in recording a spending action document in the DCR is determining the correctness of the accounting codes already located on the document. For checking the object class, you use Appendix A of this manual. For checking the appropriation and the account number you use the RC Account Number Listing supplied to you by your RC Chief.

Your RC Account Number Listing, similar to Exhibit XXXIV, opposite this page, is supplied to your RC Chief by the FMO.

(2) Who Establishes Account Numbers?

The account numbers which your responsibility center uses are established by your RC Chief, in cooperation with the FMO. This means the account numbers in use are meaningful to the day-to-day activities which are conducted in your offices.

(3) How Are Account Numbers Established?

The two instances when account numbers need to be established are:

- Prior to the start of each new fiscal year
- When the work of your RC changes

The processes used in establishing account numbers in these two cases are different. The procedures are discussed in the following paragraphs.

At the start of May, in preparation for the new fiscal year starting July 1, your servicing finance office will provide your RC chief a computer listing of proposed account numbers for the new fiscal years. This will be in the same format as the RC account number listing. By getting an early start on defining the account numbers for the new fiscal year, you can receive computer assistance in

setting up fixed account numbers for your employees, as well as supplying an account number for grants and contracts under review which will utilize your RC's money in the new fiscal year. Establishing new fixed account numbers for payroll is discussed in Chapter V, Section 3.

As mentioned above, your RC will be provided a computer listing of possible new account numbers for the new fiscal year. These are based on your RC's current activities, i.e., account numbers. Only the first leftmost digit is changed to indicate the new year of available money, for example 321018C991 becomes 421018C991. For FY 74 the the section of law codes, as we know it, in fiscal year 1973 have also been changed to reflect new requirements.

Your RC chief will review this listing and compare it to the work that he has planned in the new fiscal year. He can note deletions by striking out account numbers which are no longer applicable, and insert new account numbers on the computer listing, as required.

The use of the tenth digit of the account number, which is reserved for local needs, will also be reviewed as part of this establishment process. Paragraph (5) describes potential uses of the local needs digit.

When your RC chief has completed his review, he will sign the revised listing and forward it to the FMO. The FMO will incorporate these account numbers in the computer when the suballowances are issued to your RC in the new fiscal year. When this occurs, you will be supplied a revised RC Account Number Listing.

(4) When Additional Account Numbers Are Needed

During the fiscal year, it may be necessary for your RC chief to get additional account numbers. These account numbers can be established by contacting your servicing finance office, and supplying the FMO with the following information:

- The subelement which the project relates to
- The division level Responsiblity Center code to which project responsibility is assigned
- The title of the project (limited to 23 characters)

Based on the information outlined above, the FMO can supply the additional information which the computer needs for the establishment of new account numbers.

(5) How The Last Digit of The Account Number Can Be Used

The last digit of the account number can be used to serve your local needs. Generally, it provides your RC

chief with additional refinements on controlling where or for what his money is spent. The use made of the tenth digit is normally dependent on the type of location of the RC. Use of this digit is optional. If your RC does not desire to use it, it should be zero.

Possible uses, based on RC type, are:

- Service oriented responsibility center, such as a servicing finance office:

  - One--Financial Systems Branch
  - Two--Financial Reports and Analysis Branch

- Program oriented responsibility centers, such as Air and Water Programs Division:

  - One--Urban areas
  - Two--Rural areas
  - Three--Heavy industry areas
  - Four--Light industry areas

- Responsibility centers in the NERC's may use the tenth digit for the Research Objective Achievement Plan (ROAP)

VIII. HOW THE END OF THE FISCAL YEAR AFFECTS YOU AND THE DCR

VIII. HOW THE END OF THE FISCAL YEAR AFFECTS YOU AND THE DCR

In Chapter II we discussed how the money is given to an Allowance Holder to spend during a fiscal year. This chapter describes what happens to the money if it is not spent and what you must do to make sure that the money "reserved" as commitments is obligated.

(1) Money Is Withdrawn on June 30

All money that is not recorded as an obligation in the FMO reports as of June 30 is withdrawn from your RC and is either returned to the Treasury or is available to be redistributed by the Budget Office in the new fiscal year. The redistribution does not necessarily follow the distribution of the previous fiscal year, but may be distributed in accordance with the new work plans established for the new fiscal year.

Commitments for which no obligation document has been issued by June 30 can no longer be charged to the suballowance issued for the fiscal year ending June 30.

(2) Commitments Need To Be Reviewed in June

In preparation for the closing of the fiscal year at June 30, you and your RC chief should review each open commitment in the May DCR and in the Transactions to be Verified weekly report for June. These reviews will enable you to:

- Identify commitments that will become obligations by June 30, although the documentation will not reach the FMO in time.
- Have your RC chief obtain a "letter of intent", (in the case of contracts) from the Contracting Officer which can be used by the FMO as the obligating document.
- Cancel any commitments no longer required.
- Identify valid commitments that will not become obligations by June 30 and must be recommitted in the next fiscal year.

In addition, based on the review, the Allowance Holder may be able to reprogram his suballowances with excess money to the suballowance needing money.

Effective with fiscal year 1974, prior to the official closing of the fiscal year by the FMO, you will be provided a special listing showing all open commitments for your RC. You should review the listing for the same purposes as described above for the May and June reports. In addition,

you should determine whether an obligation document was issued but not received by the FMO. If so, obtain a copy and forward it to the FMO.

The primary purposes of these reviews are to insure that the FMO has recorded all obligations issued by June 30 and to determine what valid commitments will not become obligations by June 30 and therefore must be recommitted in the next fiscal year.

(3) Valid Commitments That Must Be Reissued in the New Fiscal Year

All valid commitments that did not become obligations by June 30 will be treated as new commitments in the new fiscal year. You should contact the individuals who submitted these requests and have them prepare and submit to you amended requisitions reflecting only the new fiscal year accounting data. When you receive the amended requisition you will prepare a Commitment Notice, assign it a new DCN, record it in the DCR and forward the requisition to the appropriate processing office.

APPENDIX A

ENVIRONMENTAL PROTECTION AGENCY
OBJECT CLASSIFICATION CODES
FISCAL YEAR 1974

APPENDIX A

ENVIRONMENTAL PROTECTION AGENCY
OBJECT CLASSIFICATION CODES
FISCAL YEAR 1974

11.00 PERSONNEL COMPENSATION--Gross compensation (before deductions for taxes and other purposes) for personal services of individuals, includes payment for leave used.

- 11.11 Base Pay, Commissioned Officers--Regular salaries paid directly to commissioned officers, excludes quarters and subsistence.
- 11.12 Permanent, Full-time Civilian--Permanent refers to positions occupied without regard to type of appointment and are positions established or occupied for a period of a year or more.
- 11.13 Permanent Full-time Wage Board--See 11.12 above for definition of permanent.
- 11.19 Lump Sum Terminal Leave--Payment made to an employee upon termination of employment with the Government for the amount of unused accumulated leave.
- 11.31 Personal Services, Consultants--Compensation for services rendered by consultants employed on a per diem or fee basis. (Payment to consultants serving under a contractual arrangement are chargeable to major object class 25.)
- 11.32 Personal Services, All Other--Salaries and wages paid directly to employees who do not fall in one of the above categories, e.g., temporary employment.
- 11.52 Night Differential--Payment above the basic rate for night work between 6:00 p.m. and 6:00 a.m. which is not subject to overtime or Sunday pay.
- 11.53 Overtime--Payment for services in excess of the 40-hour week or 8-hour day.
- 11.54 Foreign Post Differential--Payment above the basic rate for service at hardship posts abroad which are based upon conditions of environment differing substantially from those in the continental United States.
- 11.55 Hazardous Duty Pay--Payment above the basic rate for assignments involving hazardous duty.

11.56 Sunday Pay--Payment above the basic rate of 8 hours or less of regularly scheduled work on Sundays.

11.57 Holiday Pay--Payment for services performed on a legal holiday.

11.59 Other Pay--Payment above the basic rate for any premium pay not specified above, e.g., non-foreign differential.

12.00 PERSONNEL BENEFITS

12.10 Social Security Contribution (FICA)--Employer's portion of Federal Insurance Contribution Act Taxes.

12.11 Retirement Contributions--Employer's contributions to the employee retirement fund.

12.12 Insurance Contributions (FEGLI)--Employer's share of the Federal Employees' Group Life Insurance.

12.13 Health Benefits Contributions--Employer's share of the employee Health Benefit Plan costs.

12.14 Foreign Allowances--Payment above the basic rate for services rendered to compensate for a higher cost of living.

12.21 Insurance Contribution (SGLI)--Employer's share of the Servicemen's Group Life Insurance (Commissioned Officers).

12.23 Uniform Allowances--Payment for uniforms when paid in cash to the employee.

12.24 Quarters and Subsistence (Commissioned Officers)--Allowances for quarters and subsistence paid to commissioned officers.

12.98 Other Personnel Benefits--Payment for any item not listed above, e.g., incentive awards, excludes benefits related to permanent changes of station.

12.99 Permanent Change of Station Benefits--Payment for subsistence and expenses while occupying temporary quarters and other expenses related to permanent change of station not included in major object class 21.

13.00 BENEFITS FOR FORMER PERSONNEL

13.01 Severance Pay--Payment to former employees involuntarily separated from employment by the Government.

21.00 TRAVEL AND TRANSPORTATION OF PERSONS

21.01 Travelers Subsistence (Excluding PCS)--Per diem allowances or reimbursement of actual expenses for meals, hotel room.

21.03 Travel, Common Carrier (Excluding PCS)--Commercial transportation, except car rental.

21.04 Local Transportation (Excluding PCS)--Transportation (taxi, car rental including GSA, tolls) within the vicinity of an employee's permanent duty station.

21.10 Other Travel Expenses (Excluding PCS)--Services not covered in one of the above, e.g., local transportation or car rental when away from permanent duty station, telephone expenses.

21.20 Foreign Travel Costs--Foreign travel including per diem, transportation, and other costs.

21.22 Aircraft Hire--Charter of aircraft used for official business.

21.30 Travel, Permanent Change of Station--Travel expenses related to an official change of station, e.g., expenses for advanced trips, commercial transportation.

22.00 TRANSPORTATION OF THINGS

22.06 Non-Passenger Vehicle Rental--Rental of trucks, fork lifts, etc.

22.09 Other Transportation--Other expenses such as contractual charges for the transportation and care of things.

22.18 PCS Transportation of Effects--Transportation of household goods and effects related to an official change of station. (For storage see 25.48).

22.80 Parcel Post--Contractual transportation of mail, shipping of packages based on weight.

22.92 Relocation of Offices--Transportation of equipment and supplies due to relocation of offices.

23.00 RENT, COMMUNICATIONS, AND UTILITIES

23.01 Land and Structures--Rental of the possession and use of land and buildings owned by another.

23.03 Computer and ADP Equipment Rentals--Rental of computers and peripheral equipment including terminals, keypunch machines, etc.

23.07 Rental of Other Equipment--Rental of other equipment not included in any other object, e.g., postage meter, post office boxes, excludes communication equipment.

23.08 Rental of Photocopy Equipment--Rental of photocopiers such as Xerox copiers, thermafax copiers.

23.11 Local Telephone Service--Rental of telephone and charges related to local service, e.g., switch board charges, excludes installation charges.

23.13 Long Distance Service--Rental of leased lines or dedicated lines for long distance service.

23.14 FTS Service--Rental of FTS lines and services from GSA.

23.15 Telephone Installation--Charges for installing telephones.

23.20 Utilities--Heat, light, water, gas, and other utility services.

23.25 Penalty Mail--Payment made to the Post Office Department for the cost of mailing normal Government correspondence.

23.27 Other rent and Communications--Services not included in one of the above categories.

24.00 PRINTING AND REPRODUCTION

24.01 Printing and Reproduction--Costs associated with printing and reproduction including contractual services, composition and binding, photography, etc., e.g., nonstandard forms.

25.00 OTHER CONTRACTUAL SERVICES

25.17 Computer Facilities and Services, Federal

25.18 Computer Facilities and Services, Non-Federal--Contracts for data processing equipment, including rental of computer time and keypunching.

25.19 Programming Services, Federal

25.20 Programming Services, Non-Federal--Contracts for programming services including system design and analysis.

25.21 Maintenance of Data Processing Equipment--Contracts for the repair and maintenance of data processing equipment.

25.25 Repairs and Alterations, Buildings and Grounds--Contracts for the repair, maintenance, and alteration of buildings and grounds, excludes major construction.

25.31 Research and Development Contracts, Federal

25.32 Research and Development Contracts, Non-Federal--Contracts for research and development type work.

25.36 Aircraft Maintenance--Contracts for the repair and maintenance of aircraft.

25.37 Health Units--Contracts for the operation of health facilities.

25.38 Security Investigations--Contracts for conducting security investigations.

25.45 Training--Contracts with other Federal Agencies, universities, etc., for training, tuition, and graduate studies, includes books, reimbursements to employees for training.

25.47 Other Maintenance and Repair--Contracts for maintenance and repair not otherwise specified in this object.

25.48 Miscellaneous Contract Services--Contracts for services other than maintenance and repair, e.g., consultant services when not on a per diem or fee basis, storage of household effects.

25.50 Custodial Services--Contracts for such services as janitorial, fire protection, and security.

25.60 Charts and Related Art Work--Contracts for the design and/or preparation of charts and related art work such as slides or movies.

25.70 Other Interagency Agreements--Contracts with other Government agencies not otherwise specified in this object.

26.00 SUPPLIES AND MATERIALS--All products (a) which are ordinarily consumed or expended within one year after they are put into use, or (b) which are converted in the process of construction or manufacture, or (c) which are used to form a minor part of equipment or fixed property.

26.01 Laboratory Supplies--Items such as chemicals, glassware to be used in the laboratory.

26.02 Office and Administrative Supplies--Examples are standard forms, pencils, penalty and plain envelopes, desk trays, etc.

26.03 Subscriptions--Subscriptions to newspapers and periodicals.

26.04 Data Processing Supplies--Examples are punch cards, tabulating paper, magnetic tape.

26.05 Maintenance Supplies--Materials and parts entering into the construction or repair of equipment and buildings.

26.10 Other Supplies and Materials--Examples are fuel used in operating motor vehicles, aircraft, or boats, cleaning and toilet supplies.

31.00 EQUIPMENT--Personal property which may be expected to have a period of service of a year or more after put into use without material impairment of its physical condition.

- 31.01 Scientific and Technical Equipment--Examples are measuring and weighing instruments and accessories, mechanical drafting devices.
- 31.02 Furniture and Office Equipment--Examples are desks, tables, chairs, typewriters, adding machines.
- 31.12 Data Processing Equipment--Examples are computers, keypunch machines, terminals.
- 31.15 Books--For permanent libraries.
- 31.80 Other Equipment Valued More Than $200--Examples are aircraft, photographic equipment, engines.
- 31.90 Other Equipment Valued $200 or Less--Examples are hand tools, small pumps.

32.00 LAND AND STRUCTURES

- 32.01 Land--Land, interest in land, easements, rights of way, and improvements, such as fences, sewers, wells.
- 32.02 Buildings and Other Structures--The acquisition or completed construction of buildings or structures, additions to these structures, fixtures and equipment which form a part of these structures, such as fire alarm systems, elevators, plumbing.
- 32.51 Construction in Progress--The construction of buildings, structures, additions to these structures, or improvements to land; must be transferred to 32.01 or 32.02 upon completion.

41.00 GRANTS--Grants made to states, business corporations, nonprofit organizations and individuals.

- 41.10 Multi-Program State and Local Assistance Grants--Awarded to aid state, interstate, and local programs with the control and prevention of air and water pollution.
- 41.11 Wastewater Treatment Works Construction Grants--Awarded to states and municipalities to prevent the pollution of waterways by the discharge of sewage and other waste materials.

41.12 Air Pollution Control Program Grants--Awarded to state and municipal agencies responsible for control and prevention of air substances which are likely to be harmful to plant and animal health or property.

41.16 Great Lakes Pollution Control Grants--Awarded specifically for the purpose of carrying out plans for the control and prevention of pollution within the Great Lakes and their waterways.

41.17 State and Interstate Program Grants--Awarded to one or more state agencies for the purpose of carrying out its approved plans for the control of water pollution problems.

41.21 Training Grants--Awarded to state and local governments, agencies thereof, and educational institutions for the purposes of manpower development and education relating to the cause and solution of environmental problems.

41.25 Fellowships--A type of grant through a school, college or university for a student engaged in an academic program or project relating to environmental needs.

41.41 Research Grants--Awarded to organizations and individuals engaged in activities for finding solutions to environmental problems.

41.45 Demonstration Grants--Awarded to organizations and individuals for the purpose of demonstrating new or improved techniques which enhance environmental control.

41.55 Treatment Management Grants--Awarded to planning agencies so that they may recommend more effective and economical ways by which municipalities and industries can collect, store, treat and purify wastes. (Sec. 208, Water Pollution Control Acts, as amended, formerly 3(c).)

41.56 Solid Waste Planning Grants--Awarded to municipal and state agencies so that they may recommend improved ways for the disposal of garbage, refuse and other solid materials which result from industrial, agricultural and commerical operations.

41.80 Multifunctional Grants--A combined fund award made by two or more government agencies, of which EPA is a participating agency, for the purpose of combating air and water pollution.

42.00 INSURANCE CLAIMS

42.01 Insurance Claims and Indemnities--Benefits paid from the Federal retirement and social insurance funds, compensation for losses on Government shipments or contracts.

APPENDIX B

ACCOUNTING CODES AND DOCUMENTS

APPENDIX B

ACCOUNTING CODES AND DOCUMENTS

The purpose of this appendix is to describe the codes required on each spending action document submitted to the servicing finance office, as well as showing where the codes are recorded on the spending documents.

1. ACCOUNTING CODES

The codes required on each spending document are referred to as "Accounting Codes". The codes used by the Agency are:

- Appropriation--The appropriation code is generally a seven-digit number, such as 68X0103. These codes are included in the page heading of the DCR.

- Document Control Number--This number is discussed in detail in Chapter IV, Section (2), paragraph (3). It is a six-digit number assigned in your Responsibility Center. Spending documents which do not have a Document Control Number will not be processed by the procurement office or accepted by your servicing finance office.

- Obligation Number--This code consists of up to ten digits and is used by the servicing finance office to relate payments back to the original obligation.

- Account Number--The Account Number is discussed in detail in Chapter IV, Section 2, paragraph (4). The Account Number is a shortcut method of identifying six (6) types of information required on each spending action.

  It is important that only authorized account numbers be used. The use of unauthorized account numbers will not be accepted by the computer, resulting in the FMO consulting you in order to get the correct account number for the spending document.

- Object and Subobject Class Codes-- The object and subobject class codes, a four-digit number, are discussed in Chapter IV, Section 2, paragraph (5). The valid codes for the fiscal year starting July 1, 1973 are identified and described in Appendix A.

  For commitment notices this code always ends "00". Although the commitment notice will only show major object class level, a requisition or other document leading to a commitment should show both object and subobject class.

- Amount--In dollars and cents.

- Servicing Finance Office--This is a two-digit code which indicates the finance office where your spending documents are sent. This is also the finance office which will pay the seller. On documents which include an invoice or billing address, be sure the finance office code is in agreement with the billing address. This will enhance the finance office's ability to promptly pay the seller after he has submitted his bill.

  The servicing finance offices are shown on Exhibit I, following this page.

EXHIBIT I(1)

CODE	LOCATION	SERVING:
01	Boston	Region I
02	New York	Region II
03	Philadelphia	Region III
04	Atlanta	Region IV
05	Chicago	Region V
06	Dallas	Region VI
07	Kansas City	Region VII
08	Denver	Region VIII
09	San Francisco	Region IX
10	Seattle	Region X
15	Headquarters	Payroll
22	Durham	Durham Offices, including: - Public Affairs - Administration - Resources Management - General Enforcement - Contracts - NERC - Bureau of Stationary Source Pollution Control Bay St. Louis (pesticide) Gulf Breeze (pesticide) Chamblee (pesticide) Perrine (pesticide) Montgomery (radiation) West Kingston (laboratory) Athens (laboratory) Ada (laboratory) Bears Bluff (field station)

EXHIBIT I(2)

CODE	LOCATION	SERVING:
27	Cincinnati	All Cincinnati offices including: - Public Affairs - Administration - Training Center - Resources Management - Contracts - Water Hygiene - Solid Waste - Radiation - National Field Investigation Center - NERC Ann Arbor (laboratory) Grosse Isle (laboratory) Duluth (laboratory) Newtown (field site)
30	Headquarters	Grants Accounting
33	Las Vegas	Las Vegas Offices, including: - Public Affairs - Resources Management - NERC Denver (field investigation) San Francisco (pesticide) Corvallis (pesticide) Denver (pesticide, laboratory)
45	Corvallis	NERC, Corvallis College, Alaska Ely, Minnesota
99	Headquarters	All Washington, D.C. offices

EXHIBIT II

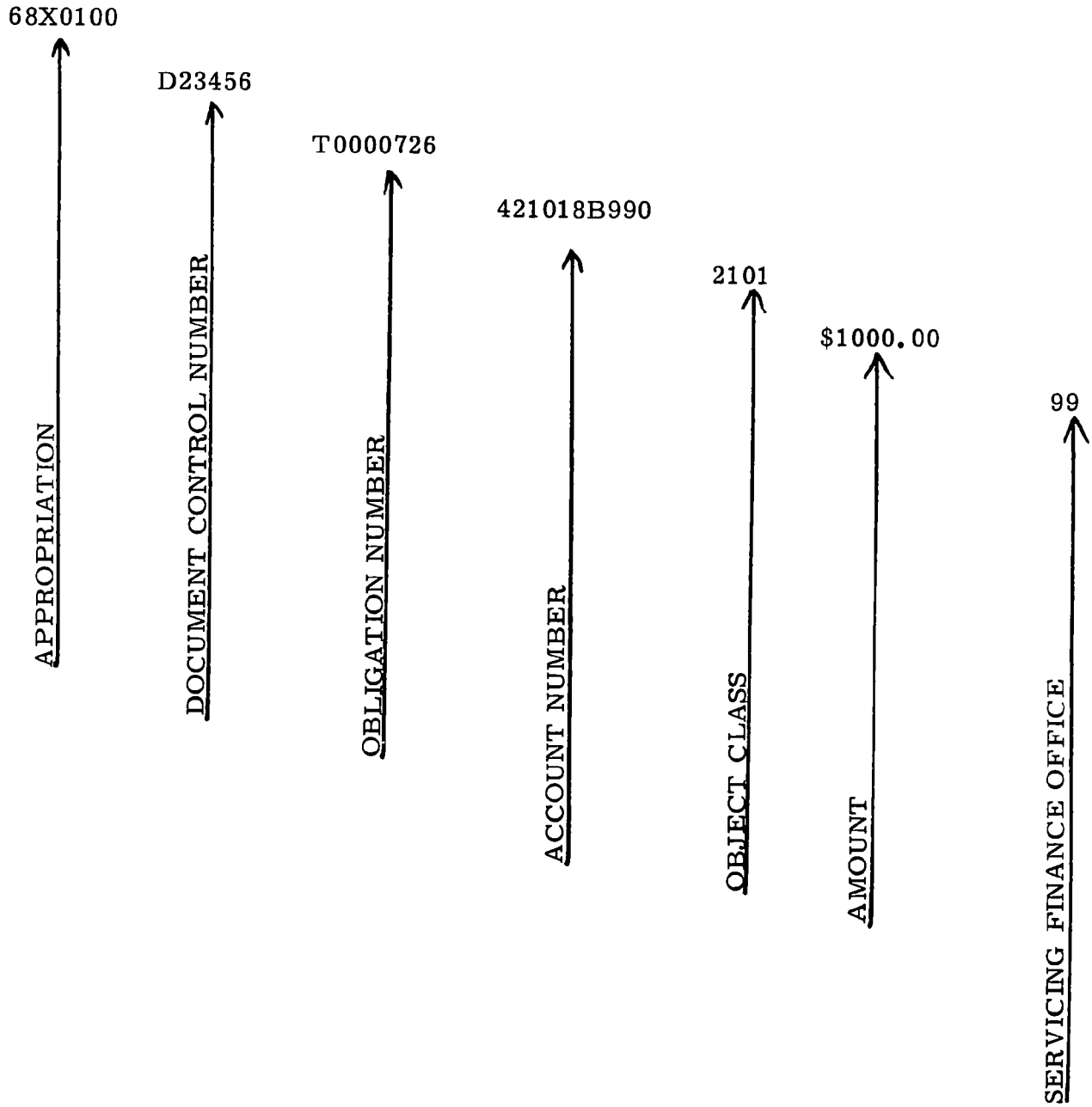

68X0100
APPROPRIATION
D23456
DOCUMENT CONTROL NUMBER
T0000726
OBLIGATION NUMBER
421018B990
ACCOUNT NUMBER
2101
OBJECT CLASS
$1000.00
AMOUNT
99
SERVICING FINANCE OFFICE

Exhibit II, opposite this page, indicates the accounting code sequence to be used on all documents.

2. SPENDING DOCUMENTS

The purpose of this section is to provide you with a collection of the documents which are most commonly used by the Agency to record spending actions. Exhibit III, following this page, presents a list of the documents which are included in this Appendix. The documents are presented on Exhibits IV through XIX. Each document is shown on an exhibit together with a brief description and the place on the form where the accounting coding is entered.

PURCHASE OF GOODS AND SERVICES		C*	O	E	Reference	Prenumbered
EPA	Commitment Notice	X			Chapter VI	No
EPA 5700-20	Grant Agreement		X		EPA Order 5700.2	No
SF 33	Solicitation, offer, and award		X		-	No
EPA 1900-8	Procurement Request/ Requisition	X	X		EPA Order 1700.3	No
EPA 2550-3	Miscellaneous Obligation Document		X		Chapter V	No
SF 44	Purchase Order-Invoice-Voucher			X	EPPR 15-3.6	No
Letter	Interagency Agreement		X		EPA Order 1240.2A	No
TRAVEL AND TRANSPORTATION						
EPA 1770-12	Request for Shipping Service		X		-	No
EPA 2570-1	Travel Authorization		X		EPA Travel Manual Chapter II	Yes
SF 1012	Travel Voucher			X	EPA Travel Manual Chapter	No
SF 1038	Application and Account for Advance of Funds			X	EPA Travel Manual Chapter 3	No
SF 1169	Government Transportation Request			X	-	Yes
TRAINING						
EPA	Training Request and Authorization from non-government facilities (formerly HEW 350)		X		-	No
OF 37	Nomination for InterAgency training		X		-	No

SMALL CLAIMS		C*	O	E	Reference	Prenumbered
SF 1164	Claim for Reimbursement for expenditure on Official Business		X		EPA Order	No
PRINTING						
EPA 1750-3	Request for Local Duplicating Services		X		EPA Order 1750.1	Yes

* C = Commitment Document
O = Obligation Document
E = Expense Document

ENVIRONMENTAL PROTECTION AGENCY

Commitment Notice

NOTE Preparation and approval of this form does not constitute an obligation of money. The use of this form is intended to guarantee availability of money by reserving it for certain types of specified transactions

---

This commitment transaction in the amount of $ 1200 (whole dollars) is for

( ) A Grant (Number _____)

(✓) A Purchase Requisition

( ) A Contract

( ) Payroll for the Quarter Beginning ( ) July 1, 19__ ( ) October 1, 19__ ( ) January 1, 19__ ( ) April 1, 19__

( ) Other (Specify below)

SPECIAL COMMENTS OR INSTRUCTIONS

The amount of money shown above is

(✓) An original commitment

( ) An increase to a previous commitment

( ) A decrease to a previous commitment

Responsibility Center Air and Water Programs Division

Prepared by Name Sally Brown Date 7-12-73 Phone 555-1212

Approved by Signature John Fox Date 7-12-73 Phone 555-1220

FINANCIAL DATA (See instructions on reverse of this form before filling out)

Appropriation 6840107

FMO USE	DOCUMENT CONTROL NUMBER	ACCOUNT NUMBER	OBJ CLASS	DOLLAR AMOUNT
2 040	D0032	4024044L9902	26 00	1200 00
2 040			00	00
2 040			00	00
2 040			00	00

EXHIBIT IV

COMMITMENT NOTICE

This form is used to inform the servicing finance office of your RC's decision to set aside (commit) money for grants, contracts, payroll, and some purchase requisitions. Each of these is discussed in detail in Chapter V.

NOTE The descriptive and accounting data shown on this exhibit is for illustrative purposes only

EXHIBIT V

FRONT SIDE

U.S. ENVIRONMENTAL PROTECTION AGENCY

GRANT AGREEMENT

C-34-342

MIDDLESEX COUNTY SEWERAGE AUTHORITY (MCSA), NEW JERSEY

Upgrading and expansion of existing 78 MGD primary treatment plant to a 120 MGD secondary treatment plant

PART I — GENERAL INFORMATION	
1 GRANT ADMINISTRATION DATA	**APPROPRIATION AND ACCOUNT NO DATA**
A. STA. 33 USC 1151 et seq	40 CFR, Ch I, Sub B
C. GRANT PROGRAM: Construction of Wastewater Treatment Wks	A. 68X0103 G00043 C34342 — B. PROJECT ASSOCIATE 412602KDDI 4111 — D. COMMITMENT NO. $57,200,000 00 02
3 AWARD APPROVAL OFFICE	**4 ISSUING OFFICE**
A. ORGANIZATION: Environmental Protection Agency, Reg II	A. ORGANIZATION: EPA, Grants Administration Branch
B. ADDRESS: 26 Federal Plaza, New York, New York 10007	A. ADDRESS: Room 1009, 26 Federal Plaza, New York, New York 10007
5 PROJECT OFFICER (Federal Contact)	
A. NAME: Robert S Holland, Project Officer	D. ADDRESS: Facilities Management Br, Rm 837, 26 Federal Plaza, New York, New York 10007
B. TITLE: Ch, NJ & PR Construction Grants Sect	
C. TELEPHONE NUMBER (Include Area Code): 212-264-0929	
6 GRANTEE ORGANIZATION	
A. NAME: Middlesex County Sewerage Authority (MCSA)	D. ADDRESS: P O Box 461, Sayreville, New Jersey 08872
7 PROJECT MANAGER (Grantee Contact)	
A. NAME: Mr Anthony J Popowski	D. ADDRESS: Middlesex County Sewerage Authority, P O Box 461, Sayreville, New Jersey 08872
B. TITLE: Executive Director	
C. TELEPHONE NUMBER (Include Area Code): 201-721-3800	
8 AMOUNT	**9 DURATION**
A. APPROVED GRANT AMOUNT (The total approved grant amount of Part I 8 (a) shall be equal to the total approved $ amount of Part II): $57,200,750	A. APPROVED BUDGET PERIOD: 12-31-72 to 5-30-76
B. INDEPENDENT PROJECT BALANCE: N/A	B. ESTIMATED Project Period: 12-31-72 to 6-30-76
C. CURRENT PROJECT COST: N/A	
D. ESTIMATED PROJECT COST: Eligible $88,905,000	
10 PAYMENT METHOD	**11 PAYEE**
X REIMBURSEMENT ADVANCE OTHER Send payment requests, ATTN Mr Herbert Barrack, Acting Chief Grants Administration Branch, 26 Federal Plaza, New York, N Y 10007 Room 1009	A. NAME: Anthony J Popowski, Executive Dir
	B. ADDRESS: Middlesex County Sewerage Authority, P O Box 461, Sayreville, New Jersey 08872

EPA Form 5700 20 (10 72)

Approp	DCN	Oblig No	Acct No	OC	Amount	SFO
68X0103	G00043	C34342	412602KDDI	4111	$57,200,000	02

GRANT AGREEMENT

This form is used to officially award a grant. Grant awards are discussed in detail in Chapter V.

The Obligation Number is the Grant Number. It is not hyphenated.

C-34-342

NOT APPLICABLE

NOT APPLICABLE

	Total Costs	Eligible Costs
	660,000	660,000
	700,000	
	7,285,000	7,285,000
	73,000,000	73,000,000
	7,300,000	7,300,000
XXXXXXXXXXX Interest during Construction	3,389,000	
XXXXXXXX Legal & Fiscal	660,000	660,000
TOTALS 10 64 3 25	$92,993,000	$88,905,000

PART III — OFFER AND ACCEPTANCE

The United States of America acting through the U.S. Environmental Protection Agency (EPA) hereby offers a grant to the Middlesex County Sewerage Authority (MCSA) 64 3 (GRANTEE ORGANIZATION) of all approved costs up to and not exceeding $57,200,750 (GRANT AMOUNT) for the support of approved budget period effort described in application (including all approved modifications) C-34-342, Middlesex County S A, dated June 2, 1972 (TITLE AND DATE) included herein by reference.

This Grant Agreement is subject to the Environmental Protection Agency's grant regulations (40 CFR Chapter I, Subchapter B) and to the provisions of the Clean Water Act. The Grantee Organization also agrees that funds awarded will be used within the period of time specified.

Gerald M Hansler, P F Regional Administrator Reg II

Anthony J Popowski, Executive Director

NOTE: The descriptive and accounting data shown on this exhibit is for illustrative purposes only

EXHIBIT VI

STANDARD FORM 33 NOV 1969
GENERAL SERVICES ADMINISTRATION
FED PROC REG (41 CFR) 1-16 101

SOLICITATION, OFFER, AND AWARD

3 CERTIFIED FOR NATIONAL DEFENSE UNDER BDSA REG 2 AND/OR DMS REG 1
RATING:

4 PAGE 1 OF 1

1 CONTRACT (Proc Inst Ident) NO: 68-01-0297

2 SOLICITATION NO: ☐ ADVERTISED (IFB) ☒ NEGOTIATED (RFP)

5 DATE ISSUED

6 REQUISITION/PURCHASE REQUEST NO

7 ISSUED BY CODE
Environmental Protection Agency
Contracts Management Division
Washington, D. C. 20460

8 ADDRESS OFFER TO (If other than Block 7)

SOLICITATION

9 Sealed offers in original and ____ copies for furnishing the supplies or services described in the Schedule will be received at the place specified in block 8 OR IF HAND CARRIED IN THE DEPOSITARY LOCATED IN _____ until _____ (Time Zone and Date) If this is an advertised solicitation offers will be publicly opened at that time CAUTION—LATE OFFERS See par 8 of Solicitation Instructions and Conditions

All offers are subject to the following
1 The attached Solicitation Instructions and Conditions SF 33-A
2 The General Provisions SF 32 _____ edition which is attached or incorporated herein by reference
3 The Schedule included below and/or attached hereto
4 Such other provisions representations certifications and specifications as are attached or incorporated herein by reference (Attachments are listed in the Schedule)

FOR INFORMATION CALL (Name and Telephone No) (No collect calls)

SCHEDULE

10 ITEM NO	11 SUPPLIES/SERVICES	12 QUANTITY	13 UNIT	14 UNIT PRICE	15 AMOUNT
	"Production of Two Short Films" See Page 3, Article II-Statement of Work	NOT TO	EXCEED		$11,870.00

OFFER (NOTE Reverse Must Also Be Fully Completed By Offeror)

In compliance with the above the undersigned offers and agrees if this offer is accepted within ____ calendar days (60 calendar days unless a different period is inserted by the offeror) from the date for receipt of offers specified above to furnish any or all items upon which prices are offered at the price set opposite each item delivered at the designated point(s) within the time specified in the Schedule

16 DISCOUNT FOR PROMPT PAYMENT (See Par 9 on SF 33-A)
____ % 10 CALENDAR DAYS; ____ % 20 CALENDAR DAYS ____ % 30 CALENDAR DAYS ____ % ____ CALENDAR DAYS

17 OFFEROR NAME & ADDRESS (Street city county state & ZIP Code) CODE FACILITY CODE
Management Television Systems Inc.
277 Park Avenue
New York, New York 10017
Area Code and Telephone No 212 826 9770
☐ Check If Remittance Address Is Different From Above - Enter Such Address In Schedule

18 NAME AND TITLE OF PERSON AUTHORIZED TO SIGN OFFER (Type or Print)

19 SIGNATURE

20 OFFER DATE

AWARD (To Be Completed By Government)

21 ACCEPTED AS TO ITEMS NUMBERED: 1

22 AMOUNT: $11,870.00

23 ACCOUNTING AND APPROPRIATION DATA
68X0100 B00789 C68010297 404761E991
2548 $11,870.00 99

24 SUBMIT INVOICES (4 copies unless otherwise specified) TO ADDRESS SHOWN IN BLOCK 26

25 NEGOTIATED PURSUANT TO ☐ 10 U S C 2304(a)( ) ☐ 41 U S C 252(c)( )

26 ADMINISTERED BY (If other than block 7) CODE
Mr. T. N. Schroth
Office of Public Affairs
1750 K Street, N.W., Washington, D. C.

27 PAYMENT WILL BE MADE BY CODE
Environmental Protection Agency
Accounting Operations Office
Washington, D. C. 20460

28 NAME OF CONTRACTING OFFICER (Type or Print)

29 UNITED STATES OF AMERICA
BY: _____ (Signature of Contracting Officer)

30 AWARD DATE

33-128 Award will be made on this form or on Standard Form 26 or by other official written notice

SOLICITATION, OFFER, AND AWARD

This form is used to contract with an outside supplier for the delivery of goods and/or services which will benefit the Agency

The SF-33 serves a dual purpose It is one of the forms used by EPA to offer and award a contract The supplier's signature is an offer to provide the goods and/or services listed in the SCHEDULE section It is then returned to EPA The signature of an EPA contracting officer legally binds the Agency for payment when the goods and/or services are delivered

The Obligation Number is the Contract Number preceded by the letter 'C' The Obligation Number will never be hyphenated

Approp	DCN	Oblig No	Account No	OC	Amount	SFO
68X0100	B00789	C68010297	404761E991	2548	$11,780 00	99

NOTE The descriptive and accounting data shown on this exhibit is for illustrative purposes only

U. S. GOVERNMENT PRINTING OFFICE: 1972 — 456 637

PROCUREMENT REQUEST/REQUISITION

DATE: July 7, 1973 | NO: | PAGE 1 OF 1

1 ORIGINATOR (Name): John James
2 TELEPHONE NO: 555-1222
3 ACCOUNTING SYMBOLS: 68X0100 E00043 (blank) 401812F990 2610 $1,000.00 99
4 DELIVER TO: Water Quality Lab. Any town, Any state
5 DATE REQUIRED: Sept. 7, 1973
6 PROJECT NO:
7 TOTAL ESTIMATED COST: $1000
8 PROJECT OFFICE MANAGER: Hank Smith
9 PHONE NO: 555-1210

10 STOCK OR ITEM NO	11 DESCRIPTION	12 QUANTITY	13 UNIT OF ISSUE	14 UNIT COST	15 AMOUNT
	GAS Chromograph	1	each		1000

16 SUGGESTED SOURCES: Fischer Scientific Supply; Heath Radio Company; Hewlett Packard Co.
17 RECOMMENDED PROCUREMENT METHOD: ☒ COMPETITIVE ☐ NON-COMPETITIVE (Justification attached)
18 SIGNATURE OF ORIGINATOR: John James — DATE: 7/10/73
19 ACCOUNTABLE PROPERTY ☐ INITIALS ____ NOT AVAILABLE FROM EXCESS ☐ INITIALS ____
20 SIG OF PROP MGT OFFICER/DESIGNEE — DATE

21 APPROVALS

A BRANCH/OFFICE: Hank Smith	DATE: 7/10/73	D OTHER	DATE
B DIVISION/OFFICE	DATE	E ASSISTANT ADMINISTRATOR	DATE
C FUNDS LISTED IN ITEM 7 ARE AVAILABLE AND RESERVED	DATE: 7/10/73	F OFFICE OF THE ADMINISTRATOR	DATE

FOR PROCUREMENT OFFICE ONLY

INVITATION NO	CONTRACT NO	TIME FOR DELIVERY	DISCOUNT TERMS
F O B POINT	SHIP VIA	REFER INQUIRIES CONCERNING THIS REQUEST TO (Procurement contact)	TELEPHONE NO

EPA Form 1900-8 (10/71)
REPLACES FWDA 2665 2 (8 70) WHICH IS OBSOLETE

DISTRIBUTION
ORIGINAL PURCHASE FILE
COPY 1 COMMITMENT FILE
COPY 2 PROPERTY MANAGEMENT OFFICER
COPY 3 RETURN TO ORIGINATOR
COPY 4 RETAIN BY ORIGINATOR

Approp.	DCN	Oblig No	Acct No	OC	Amount	SFO
68X0100	E00043	(blank)	401812F990	2610	$1,000 00	99

PROCUREMENT REQUEST/REQUISITION

This form is used for the requisitioning of all goods and services. These purchase requests, including blanket purchase orders, are discussed in detail in Chapter V.

The Obligation Number is assigned by the procurement office.

All copies of this form except Copies 2 and 4 are forwarded to the procurement office You will retain Copy 2. You will return the fourth copy to the originating office

NOTE The descriptive and accounting data shown on this exhibit is for illustrative purposes only

ENVIRONMENTAL PROTECTION AGENCY

MISCELLANEOUS OBLIGATION DOCUMENT

OBLIGATION(S) FOR THE MONTH OF July, 1973

FOR THE QUARTER BEGINNING ___ JULY 1 19___

___ OCTOBER 1 19___

___ JANUARY 1 19___

___ APRIL 1, 19___

PURPOSE To pay Potomac Electric Power Company for Electricity in Washington, DC, offices

THIS NOTICE IS X AN ORIGINAL OBLIGATION

___ AN INCREASE TO A PREVIOUS OBLIGATION

___ A DECREASE TO A PREVIOUS OBLIGATION

APPROPRIATION ___

1	2 3	4 9			10 12	13	14	15 20	21 30	31-40	41-44	45 56	57
RECORD TYPE	ACCOUNTING POINT	EFFECTIVE DATE			TRANSACTION CODE	REVERSE CODE	MODIFIER	DOCUMENT CONTROL NUMBER	OBLIGATION NUMBER	ACCOUNT NUMBER	OBJECT CLASS CODE	AMOUNT DOLLARS CENTS	FED NONFED
		MO	DA	YR									
2								A00071	740012	4217172990	21.20	20,000.00	
2													
2													
2													
2													

NOTE SHADED AREA TO BE COMPLETED BY FMO

TOTAL 20,000.00

RESPONSIBILITY CENTER Agency Support Center

PREPARED BY Catherine Smith (SIGNATURE)

APPROVED BY R Riggs (SIGNATURE)

DATE 7-5-73

PHONE 555-4202

DATE 7-6-73

PHONE 555-4200

EXHIBIT VIII

MISCELLANEOUS OBLIGATION DOCUMENT

This form is used by the Responsibility Center in charge of Agency or regional support to document spending actions which are paid on a regular or cyclic basis An example of an application of a MOD is monthly utility payments

Note The descriptive and accounting data shown on this exhibit is for illustrative purposes only

EXHIBIT IX

Standard Form 44 a
JUNE 1964

U.S. GOVERNMENT
PURCHASE ORDER—INVOICE—VOUCHER

DATE OF ORDER: October 13, 1973
ORDER NO.: 404N4C0002

PRINT NAME AND ADDRESS OF SELLER (Number Street, City and State) *
PAYEE
FISHER SCIENTIFIC CO.
7722 FENTON ST
SILVER SPRING, MD 20910

FURNISH SUPPLIES OR SERVICES TO (Name and address) *
EPA, PRD, CHEMISTRY LAB
ROOM 101 SOUTH LAB BUILDING, ARC
BELTSVILLE, MD 20705

SUPPLIES OR SERVICES	QUANTITY	UNIT PRICE	AMOUNT
B-400	1 Pt	7 71	7.71

BE SURE THE PROPER BILLING ADDRESS IS SHOWN IN THIS BLOCK

AGENCY NAME AND BILLING ADDRESS *
PAYOR
Environ Protect Agency
Acctg Operations Office
Washington, D C 20460

TOTAL $7 71
DISCOUNT TERMS
DATE INVOICE RECEIVED

ORDERED BY (Signature and title)
William E Hockaday-Clerk

PURPOSE AND ACCOUNTING DATA
68X0107 AX0014 404N4C0002 412104C990 2601
$7.71 99

PURCHASER—To sign below for a the-counter delivery of items
RECEIVED BY
TITLE
DATE

SELLER—Please read instructions on Copy 2
☐ PAYMENT RECEIVED $
☐ PAYMENT REQUESTED $
NO FURTHER INVOICE NEED BE SUBMITTED
SELLER
DATE
BY (Signature)
I certify that this account is correct and proper for payment in the amount of
$
(Authorized certifying officer)
DIFFERENCES
ACCOUNT VERIFIED
CORRECT FOR
BY

PAID BY ☐ CASH
OR (Check No.)
DATE PAID
VOUCHER NO

* PLEASE INCLUDE ZIP CODE
1 SELLER'S INVOICE (See Instructions on Copy 2)

Approp	DCN	Oblig No.	Acct. No	OC	Amount	SFO
68X0107	AX0014	404N4C0002	412104C990	2601	$7 71	99

NOTE: The descriptive and accounting data shown on this exhibit is for illustrative purposes only

PURCHASE ORDER-VOUCHER-INVOICE

This form is used to purchase supplies and materials (not to exceed $250) by persons in remote field offices when procurement through regular channels would be too time consuming.

The DCN used should be assigned to the entire booklet of forms. Because this is an exception to the one document-one DCN rule, the second character of the DCN should be "X". Use the RC's office code as the first digit of the DCN.

This form is the order, the receiving report and the seller's invoice. If the forms in the booklet are not prenumbered, you will have to number them. Form the number as follows:

- Digits 1 through 6--suballowance number
- Digits 7 through 10--counter of all the SF 44's which you have numbered this fiscal year

The use of the DCN should be recorded in the Document Control Register, with the identification of the person to whom the book was issued in the description column This DCN will not be priced.

When the SF 44 is used, the blue and white copies are given to the seller. The person receiving the supplies and materials must mail the pink copy to the servicing finance office. He will return the green copy to you.

EXHIBIT X

EPA-IAG-0125(D)

INTERAGENCY AGREEMENT BETWEEN THE
ENVIRONMENTAL PROTECTION AGENCY
AND THE DEPARTMENT OF COMMERCE

1. Purpose of Agreement To authorize a reimbursable detail of Dr. James R. Hibbs, Operations Research Analyst, GS-1515-16 ($31,881 per annum), Office of the Assistant Secretary for Science and Technology, Deputy Assistant Secretary for Environmental Affairs, U. S. Department of Commerce, to the Implementation Research Division, Office of Research, Office of Assistant Administrator for Research and Monitoring, U S. Environmental Protection Agency, for a period of one year.

7. Funding Arrangements

a. Name and Address of Agency with whom EPA is Entering into Agreement

U S Department of Commerce, Washington, D C

b. Amount of Reimbursement Involved

EPA will reimburse the Department of Commerce for the payroll costs related to this assignment, which include salary and benefits These are estimated to be $34,750 for the period covered by this agreement EPA will authorize and pay directly necessary travel and other expenses related to this assignment

c. Funding Agency Appropriation and Account Number to be Charged

68X0100 B00012 IAG0125 421218D990 2570 $34,750 00 99

d. Billing Instructions

APPROVED

Environmental Protection Agency

Authorizing Official

Deputy Assistant Administrator
for Administration

U. S. Department of Commerce

Authorizing Official

INTERAGENCY AGREEMENT

This agreement is prepared in letter form. It defines all work which EPA will do for another agency, and all work another agency will do for EPA. In the latter case, it is an obligation document.

A paragraph in the agreement shows the accounting codes, billing instructions and billing address. Be sure the billing address agrees with the servicing finance office code.

Approp	DCN	Oblig. No	Acct No	OC	Amount	SFO
68X0100	B00012	IAG0125	421218D990	2570	$34,750.00	99

NOTE: The descriptive and accounting data shown on this exhibit is for illustrative purposes only

EXHIBIT XI

REQUEST FOR SHIPPING SERVICE

REQUESTING OFFICE Prepare in triplicate Retain one copy for reference and submit the original and one copy to the Shipping Officer
SHIPPING OFFICER After carrier has completed pick-up of the shipment, attach original to a copy of the Government Bill of Lading to back up authorization for shipment and return the other completed copy of this form to the requesting office
NOTE The first copy held by the requesting office may be destroyed upon receipt of the completed copy from the Shipping Officer

1 SHIPMENT OF
[X] GOVERNMENT OWNED PROPERTY
[ ] OTHER (Vendor, etc identify)

2 R & D CONTRACT NO

3 [ ] CAPITALIZED [X] NOT CAPITALIZED

4 REGIONAL OFFICE CENTER FIELD STATION EMPLOYEE (Consignor)
DEREK JENSEN

5 ADDRESS (Building Name, Number Street City Zip Code State, or Country)
Same as 7

6 TELEPHONE NUMBER AND EXTENSION
212-555-1671

7 LOCATION OF PROPERTY TO BE SHIPPED (Building Room Number, Street, City, Zip Code, State or Country)
Environmental Protection Agency
Pesticide Laboratory
1240 S. Gay Street
Baltimore, Md 20242

8 PROGRAM COORDINATOR FOR "PICK UP"
Same As 4 Above

9 TELEPHONE AND EXTENSION
Same As 6 Above

10 SHIPMENT TO BE MADE BY
[ ] GOVT BILL OF LADING [X] CONVERSION TO GBL [ ] COLLECT

11 WHEN PROPERTY OF VARYING DESCRIPTIONS IS TO BE SHIPPED SEGREGATE BY LINE ITEMS, ENTER QUANTITY AND VALUE OF EACH LINE ITEM (IF ADDITIONAL SPACE IS NEEDED, USE REVERSE SIDE)

QUANTITY	STOCK/PROP NO	DESCRIPTION OF ARTICLE	CONTAINER SIZE	WT	VALUE
1		Case of Training Aids	40"x24"x 48"	65	$ 2,000
		TOTAL		65	$ 2,000

12 [ ] PACK [X] CRATE [ ] SPECIAL PACKING (Explain)

13 INCLUDES FLAMMABLES COMPRESSED GASES CHEMICALS? [ ] YES [X] NO

14 SHIP TO (CONSIGNEE) (Name Street City State Zip Code or Country)
Environmental Protection Agency
N. Y. Pesticide Laboratory
201 Varick St. Room 2011
New York, New York

15 ADDITIONAL INFORMATION INSTRUCTIONS, OR JUSTIFICATION FOR EXPEDITED MODE OF SHIPMENT
Billing Address
Environmental Protection Agency
2620 Federal Plaza
New York, New York
ATTN· Accounting Office, RM1009

16 DATE SHIPMENT MUST ARRIVE AT DESTINATION
January 7, 1974

17 PROPERTY CLEARANCE (Signature of Property Custodial Officer)

18 SIGNATURE OF PROPERTY ACCOUNTABLE OFFICER

19 ACCOUNTING DATA
68X0100 D00004 (blank) 421302D99A 2209 $150 00 02

20 SIGNATURE OF ADMINISTRATIVE OFFICIAL OR DESIGNEE

21 DATE

THIS INFORMATION MAY BE USED BY THE SHIPPING/REQUESTING OFFICES IN KEEPING DATA ON SHIPMENTS

MODE OF TRANSPORTATION	DATE SHIPPED	ESTIMATED ARRIVAL DATE	B/L NUMBER
CARRIER(S) USED AND ROUTING	NUMBER OF PIECES	TOTAL WEIGHT	ESTIMATED COST

EPA Form 1770-12 (10-71) GPO 920 770

REQUEST FOR SHIPPING SERVICE

This form is used to identify items which will be shipped by the Agency, including the origination point, destination and other pertinent information.

The accounting codes are entered in Block 19. The Obligation Number, normally the Government Bill of Lading Number, is supplied by the shipping office.

The original and one copy of this form are forwarded to the shipping office, while you will retain the pink copy.

Be sure the address where the invoice needs to be sent is included on this form

NOTE The descriptive and accounting data shown on this exhibit is for illustrative purposes only

Approp	DCN	Oblig. No.	Acct No	OC	Amount	SFO
68X0100	D00004	(blank)	421302D99A	2209	$150 00	02

U S ENVIRONMENTAL PROTECTION AGENCY
TRAVEL AUTHORIZATION

☒ ORIGINAL ☐ AMENDMENT ☐ CANCELLATION

1 NO T090004

2 DATE July 1, 1973

3 NAME Robert C. Rose

4 SOCIAL SECURITY NO 224-48-3572

5 TITLE Training Specialist

6 ORGANIZATION Manpower Development Staff

7 OFFICIAL STATION Arlington, Virginia

8 PERIOD OF TRAVEL STARTING ABOUT July 9, 1973 (Date) ENDING ABOUT August 6, 1973 (Date)

9 ITINERARY PURPOSE AND OTHER DETAILS (If origin travel is involved, see EPA Travel Manual for special instructions)

The purpose of this trip is that of providing technical assistance to operators of the new water treatment plant located 10 miles south of Juneau, Alaska, in Region X.

ANNUAL LEAVE AUTHORIZED FROM July 28, 1973 TO August 6, 1973

10 PER DIEM ALLOWANCE $ 25.00 PLUS AVERAGE COST OF LODGING (Not to exceed maximum set by GSA) SPECIFY IF OTHER ALLOWANCE AND LIMITATION IS AUTHORIZED IN LIEU OF PER DIEM

11 MODE OF TRAVEL

a. ☒ COMMON CARRIER
b. ☐ EXTRA FARE
c. ☐ GOVERNMENT OWNED CONVEYANCE
d. ☐ PRIVATELY OWNED _____ (Auto Airplane etc) AT A RATE OF _____ CENTS SUBJECT TO d(1) OR d(2)
(1) ☐ FOUND TO BE TO THE ADVANTAGE OF THE GOVERNMENT
(2) ☐ NOT TO EXCEED COST BY COMMON CARRIER INCLUDING CONSIDERATION OF PER DIEM ALLOWANCE

12 SPECIAL ALLOWANCES AUTHORIZED

a. ☒ CAR RENTAL
b. ☐ TAXI
c. ☐ EXCESS BAGGAGE UP TO _____ LBS
d. ☐ SHIPMENT OF HOUSEHOLD GOODS AND PERSONAL AFFECTS
e. ☐ TRANSPORTATION OF IMMEDIATE FAMILY
f. ☐ REAL ESTATE EXPENSES
g. ☐ RESIDENCE HUNTING
h. ☐ TEMPORARY QUARTERS
i. ☐ REGISTRATION FEES
j. ☐ MISCELLANEOUS EXPENSES
k. ☐ OTHER (Specify)

13 COST ESTIMATE AND ACCOUNT CODES 99

APPROPRIATION NUMBER	Document Control Number	Obligation Number	ACCOUNT NUMBER	OBJECT CLASS AND AMOUNT					
				CODE	AMOUNT	CODE	AMOUNT	CODE	AMOUNT
6840105	C40006	T090004	421018C990	21.01	500.00				
6840105	C40006	T090004	421018C990	21.10	100.00				
6840105	C40006	T090004	421018C990	21.03	700.00				
TOTAL				TOTAL	1,300.00				

14 APPLICABLE REG S SGTR S ☒ JTR S ☐ FSR S ☐

15 ORIGIN AND AUTHORIZATION Arlington, Virginia

a. RECOMMENDING OFFICER S SIGNATURE — NAME AND TITLE (Typed)

Authority is granted to travel and incur such expenses as may be necessary for this authorization in accordance with EPA policy and applicable regulations

b. AUTHORIZING OFFICER S SIGNATURE — NAME AND TITLE (Typed)

EPA Form 2610-1 (3-73) REPLACES EPA FORM 2570 1 (REV 8 71) WHICH MAY BE USED UNTIL SUPPLY IS EXHAUSTED

99 - - Servicing finance office

EXHIBIT XII

TRAVEL AUTHORIZATION

This form when approved authorizes an Agency employee to travel on Agency business. This form is used for

- Specific trip travel
- Blanket travel
- Permanent change of station

Blanket travel is announced at the top of the center block as "THIS IS A BLANKET TRAVEL AUTHORIZATION." Travel is discussed in detail in Chapter V.

Copies of the Travel Authorization are distributed

- Original--To the traveler, to be carried by the traveler during the period of travel
- First Copy--Financial Management, forwarded by you to the servicing finance office to be the obligation copy
- Second copy--Financial management, one specific trip travel this copy is attached to the traveler's travel voucher. On blanket travel, it is submitted with the first trip voucher.
- Third copy--Advance copy, submitted the application for advance
- Fourth copy--Retained by originating office

NOTE The descriptive and accounting data shown on this exhibit is for illustrative purposes only

EXHIBIT XIII

STANDARD FORM 1012
August 1970
Title 7 GAO Manual
1012-115

TRAVEL VOUCHER

DEPARTMENT BUREAU OR ESTABLISHMENT
ENVIRONMENTAL PROTECTION AGENCY -OWP

VOUCHER NO

PAYEE'S NAME
ROBERT C. ROSE SS# 224-48-3572

SCHEDULE NO

MAILING ADDRESS (Including ZIP Code)
MANPOWER DEVELOPMENT STAFF
WASHINGTON, D.C. 20460

PAID BY

OFFICIAL DUTY STATION
Arlington, Va.

RESIDENCE
New Carrollton, Md

FOR TRAVEL AND OTHER EXPENSES

FROM (DATE)	TO (DATE)
6-14-73	1-16-73

APPLICABLE TRAVEL AUTHORIZATION(S)

NO	DATE
T023459	6-8-73

TRAVEL ADVANCE

Outstanding	$ 100.00
Amount to be applied	100 00
Balance to remain outstanding	$ none

CHECK NO

CASH PAYMENT OF $
RECEIVED (DATE)
(Signature of Payee)

TRANSPORTATION REQUESTS ISSUED

TRANSPORTATION REQUEST NUMBER	AGENT'S VALUATION OF TICKET	INITIALS OF CARRIER ISSUING TICKET	MODE, CLASS OF SERVICE AND ACCOMMODATIONS *	DATE ISSUED	POINTS OF TRAVEL FROM–	POINTS OF TRAVEL TO–
B2, 193,982	140 00	UA	Coach	6-12	Washington, D C and	Des Moines, Ia return

** Certified correct Payment or credit has not been received

6-12-73 (Date) /s/ Robert C Rose (Signature of Payee)

AMOUNT CLAIMED → Dollars 125 Cts 10

Approved Long distance telephone calls are certified as necessary in the interest of the Government

(Date) ** (Approving Officer)

DIFFERENCES

NEXT PREVIOUS VOUCHER PAID UNDER SAME TRAVEL AUTHORITY
VOUCHER NO | D O SYMBOL | DATE (MONTH-YEAR)

Total verified correct for charge to appropriation(s) (initials)

Certified correct and proper for payment

Applied to travel advance (appropriation symbol) 100 00

(Date) (Authorized Certifying Officer)

NET TO TRAVELER → 25 10

ACCOUNTING CLASSIFICATION
68X0100 C00042 T023459 412118D990 2101 $62 50 99
2110 62.60 99

* Abbreviations for Pullman accommodations MR master room DR drawing room CP compartment BR bedroom DSR duplex single room RM roomette DRM duplex roomette SOS single occupancy section LB lower berth UB upper berth LB-UB lower and upper berth S seat

** FRAUDULENT CLAIM—Falsification of an item in an expense account works a forfeiture of the claim (28 U S C 2514) and may result in a fine of not more than $10 000 or imprisonment for not more than 5 years or both (18 U S C 287 of 1001)

If long distance telephone calls are included the approving officer must have been authorized in writing, by the head of the department or agency to so certify (31 U S C 680a)

TRAVEL VOUCHER

This form is used to permit the traveler to claim his expenses and receive reimbursement for allowable expenses. THIS IS NOT AN OBLIGATION DOCUMENT.

The travel voucher should be accompanied by the audit (second) copy of the travel authorization, all required receipts, and the "buff" copy of each transportation request referenced on the face of the travel voucher.

The Obligation Number is the Travel Authorization Number.

Approp	DCN	Oblig No	Acct No	OC	Amount	SFO
68X0100	C00042	T023459	412118D990	2101	$62.50	99
68X0100	C00042	T023459	412118D990	2110	62 20	99

NOTE: The descriptive and accounting data shown on this exhibit is for illustrative purposes only

Standard Form 1038
October 1967
Title 7 GAO Manual
1038-108

APPLICATION AND ACCOUNT FOR ADVANCE OF FUNDS

ACCOUNT No

NAME SAMUEL J. ROBINSON
567-23-1198

U S ENVIRONMENTAL PROTECTION AGENCY (Department or establishment) OFFICE OF RESEARCH & MONITORING (Bureau division or office)

An advance of funds is hereby requested for travel and other expenses to be incurred under authorization No T0008614 dated 9/23/72

Mail check to 2345 Woodvine Pike, Bowie, Md 20910

9/24/72 (Date) /s/ Samuel J. Robinson (Signature of applicant)

Approved

9/24/72 (Date) /s/ Robert S. Johnson (Signature of approving officer)

Deputy Asst Admin for Monitoring (Title)

REMARKS

FOR USE OF APPLICANT

Balance due U S from previous advance $ 100 00

Amount herein applied for $ 400 00

TOTAL, $ 500 00

68X0108

(Appropriation to be charged)

APPLICATION AND ACCOUNT
FOR ADVANCE OF FUNDS

This form is used when a travel advance is requested. The traveler submits a copy of his travel authorization with the SF 1038 when the SF 1038 is presented to the imprest cashier for cash payment or sent to the servicing finance office for payment by check. The amount of the advance was obligated when the travel authorization was recorded. THIS DOCUMENT SHOULD NOT BE RECORDED IN THE DCR.

The traveler's social security number should be entered on the line between the NAME and the BUREAU, DIVISION or OFFICE.

The only fiscal coding required is the appropriation symbol, 68X0108.

EXHIBIT XV

Bill TO: Environmental Protection Agency
Accounting Operations Office
Washington, D.C. 20460

DO NOT USE AIRLINE ABBREVIATIONS

12/1/72 | BILL TO Environmental Protection Agency, Accounting Operations Office, Washington, D.C. 20460 | B-2,587,454

The AMERICAN AIRLINES

to furnish JET COACH class AIR transportation at least rate from WASHINGTON, D.C

to SAN FRANCISCO, CAL & RETURN on AMERICAN AIRLINES

for use of JOHN F. DOE on NO class with SEAT accommodations

from _____ to _____ with authorized

to transport not over ___ lbs of excess baggage from _____ to _____

PLACE OF ISSUE WASHINGTON D.C. AUG 9 72

TRAVELER'S SIGNATURE

TITLE BACTERIOLOGIST

ISSUING OFFICER'S SIGNATURE

TITLE DIRECTOR, SOLID WASTE MGMT

FISCAL DATA (APPROPRIATION AUTHORIZATION ETC)

68X0100 C00042 T023459
412118D990 2103 99

TRAVELER MUST ASCERTAIN COST OF TRANSPORTATION AND/OR ACCOMMODATIONS AND RECORD IN SPACES BELOW

TRANSPORTATION AMT	ACCOMMODATION AMT	TOTAL
		$550.00

TICKET AGENT WILL NOT ACCEPT THIS

DO NOT FOLD, SPINDLE OR MUTILATE

The United States of America Transportation Request

MEMORANDUM CARD COPY

THE AMOUNT IS HERE

Approp	DCN	Oblig No	Acct No	OC	SFO
68X0100	C00042	T023459	412118D990	2103	99

GOVERNMENT TRANSPORTATION REQUEST

This form is used by the traveler to purchase transportation tickets, such as from an airline. The Transportation Request is exchanged for the airline ticket. It is important that the accounting codes on the Transportation Request are complete, so that the payment can be related to the obligation which was established as part of the travel authorization. THIS DOCUMENT IS NOT AN OBLIGATION DOCUMENT.

The Obligation Number referenced in the accounting codes is the Travel Authorization Number.

At servicing finance offices where a teleticketing service is used, such as Washington D.C., tickets are prepared and issued to the traveler, without his need for presenting a Transportation Request.

The original green copy of the Transportation Request is given to the carrier when it is exchanged for the tickets, the buff copy is attached to the travel voucher.

NOTE The descriptive and accounting data shown on this exhibit is for illustrative purposes only

EXHIBIT XVI

Standard Form 1164
August 19 0
Title 7 GAO Manual
1164-209

CLAIM FOR REIMBURSEMENT FOR EXPENDITURES ON OFFICIAL BUSINESS

Voucher No _____

Schedule No _____

PAID BY

Agency ENVIRONMENTAL PROTECTION AGENCY

Name and mailing address of claimant JOHN M. PALIKAN
Room 3614
401 M. St. S.W. WATERSIDE MALL ZIP Code _____

Indicate by applicable letter in column 2 below whether expenditure was for (a) local travel or (b) telephone or telegraph Miscellaneous expenditures must be specified in detail

Date 1973	Code	From	To	†Mileage Rate ___¢ Speedometer Readings	No. of Miles	Amount Claimed: Mileage	Fare or Toll	Tip & Misc
8/10		WATERSIDE MALL	GENERAL ELECTRIC IN BELTSVILLE, Md. AND RETURN	61460 61501	42	$4.62	$	$
8/18		WATERSIDE MALL	GENERAL ELECTRIC AND RETURN	61683 61725	42	4.62		
8/24		WATERSIDE MALL	GENERAL ELECTRIC AND RETURN	61845 61887	42	4.62		
8/28		PARKING FEE AT CRYSTAL MALL					1.00	
			Subtotals from reverse →					
(SIGN ORIGINAL ONLY)			Grand total →	$ 14.86		13.86	1.00	

Approved as advantageous to the Government Long distance telephone calls are certified as necessary in the interest of the Government

9/5/73 /s/ John M. Palikan
(Date) **(Approving Officer)

Certified correct and proper for payment

9/5/73 /s/ Kermit W. Day
(Date) (Authorized Certifying Officer)

Certified correct Payment or credit has not been received

9/5/73 /s/ John M. Palikan
(Date) (Signature of claimant)

Received in cash $ _____

(Date) (Signature)

Paid by check No _____

ACCOUNTING CLASSIFICATION

68X0100 C00045 (blank) 420917E990 2104 $14.86 99

*If fare claimed exceeds charge for one person the number of additional persons accompanying claimant will be shown following applicable fare
†If private automobile is used show speedometer readings at beginning and end of trip and number of miles and rate per mile
**If long distance telephone calls are included the approving officer must have been authorized in writing by the head of the department or agency to so certify (31 U.S.C. 680a)

CLAIM FOR REIMBURSEMENT FOR EXPENDITURES ON OFFICIAL BUSINESS

This form is used to enable Agency employees to be repaid for all expenses incurred when on official business. Typically, it is used to cover transportation expenses to off-site locations, either by private auto or taxi.

Transportation expenses related to a travel authorization are claimed on a Travel Voucher, SF 1012.

Leave the Obligation Number blank on this form, it will be supplied by your servicing finance office.

Approp	DCN	Oblig No	Acct No	OC	Amount	SFO
68X0100	C00045	(blank)	420917E990	2104	$14.86	99

NOTE The descriptive and accounting data shown on this exhibit is for illustrative purposes only

NOMINATION FOR INTERAGENCY TRAINING

COURSE

1 Course title: TRAINING COST MODEL WORKSHOP

2 Cost: * See Below

3 Agency offering course: U.S CIVIL SERVICE COMMISSION

4 Dates of course: AUGUST 3-10, 1973

5 Location of course (if it is Washington): WASHINGTON, D C

NOMINEE

6 Name (first, middle, last) (Mr, Miss, Mrs.): HARVEY WIENER MR

7 Position title: EMPLOYEE DEVELOPMENT

8 Home address (including ZIP Code): 2517 KING ST
ALEXANDRIA, VA 22301

9 Pay plan and grade: GS-2350-12

10 Office telephone (including Area Code): 202-755-2616

11 Enter here special information required by the course announcement

AGENCY

12 Billing address (including ZIP Code): ENVIRONMENTAL PROTECTION AGENCY
ACCOUNTING OPERATIONS OFFICE
WASHINGTON, D C 20460

13 Approving official (signature and title): EMPLOYEE DEVELOPMENT OFFICER

14 Date: JULY 7, 1973

15 Telephone (including Area Code): 202 755 2616

16 Return address of nominating agency (including ZIP Code):
ENVIRONMENTAL PROTECTION AGENCY
ATTN MR HARVEY WIENER, AMAP
401 M STREET, S.W. ROOM 3229
WASHINGTON, D C 20460

*68X0108 A00145 (blank) 420917B990 2545 $250 00 99

FOR USE BY AGENCY OFFERING TRAINING DO NOT FILL IN THIS PART

ACTION

17 Nominee is: ☐ Selected (or alternate does not apply) ☐ Selected for alternate (see Remarks) ☐ Not selected (see Remarks)

18 Remarks

19 First session course meets

INSTRUCTIONS TO NOMINATING AGENCY

1. Observe the Nomination Criteria and Specific Instructions in Course Announcement or Bulletin Board Circular, as applicable, in this form.
2. All requested information items (the right to nominate) must be furnished. Use typewriter for complete form.
3. Submit the form and the first three copies to the course sponsor or the nearest office, the training officer, See Course Announcement or Bulletin Board Circular for address. The agency submitting the nomination must retain the fourth copy.
4. Accepted forms will be returned by the agency sponsor, the training officer, the instructor, or the nominating agency in the ACTION block.

U.S. CIVIL SERVICE COMMISSION — OPTIONAL FORM 1

NOMINATION FOR INTERAGENCY TRAINING

This form is used to nominate an Agency employee for training courses offered by other Federal agencies, e.g., the U.S. Civil Service Commission.

All copies are distributed to the Training Branch.

Leave the Obligation Number blank on this form, it will be supplied by the servicing finance office

Enter the billing address in block 12 It must agree with the SFO used in the accounting codes

NOTE The descriptive and accounting data shown on this exhibit is for illustrative purposes only

Approp.	DCN	Oblig No	Acct No	OC	Amount	SFO
68X0108	A00145	(blank)	420917B990	2548	$250 00	99

EXHIBIT XVIII

EPA Form ____ (Formerly HEW 350)

ENVIRONMENTAL PROTECTION AGENCY
TRAINING REQUEST AND AUTHORIZATION
(For Training in Non-Government Facilities Under P. L. 85-507)

1 NAME (Last, first, middle initial): DOE, JOHN A.
2 TITLE: TECHNICAL ASSISTANT
3 GRADE AND SERIES: GS-801-12
4 ACCOUNTING DATA (Appropriation, Allowance, etc.): SEE BLOCK 19 *
5 TYPE OF APPOINTMENT: CAREER
6 YEARS OF CONTINUOUS SERVICE: 10
7 SOCIAL SECURITY NO: 224-14-3813
8 DATE OF BIRTH: 1/10/31
9 Reference your catalogue, please furnish the services mentioned in item 18 below on the terms specified on both sides of the Vendor's Copy of this order, and on the attached sheets if any, including delivery as indicated. This purchase is negotiated under authority of 41 USC 252 (c) (3) or (5)
10. OPERATING AGENCY, BUREAU, DIVISION, OFFICIAL STATION, REQUISITIONING OFFICE: ENVIRONMENTAL PROTECTION AGENCY RESEARCH AND MONITORING OFFICE
11 THIS TRAINING FACILITY COMPLIES WITH DEPARTMENT REGULATIONS REGARDING SELECTION, ADMISSION, AND TREATMENT OF STUDENTS UNDER TITLE VI OF THE CIVIL RIGHTS ACT OF 1964
12 NAME AND LOCATION OF ORGANIZATION TO WHICH PAYMENT IS TO BE MADE: GEORGE WASHINGTON UNIVERSITY, WASHINGTON, D.C.
13 TRAINING PERIOD: FROM Jan. 31, 1974 TO May 20, 1974
14 AMOUNT OF TRAINING: Hours 32 or Days 4
15. NAME AND LOCATION OF TRAINING FACILITY IF DIFFERENT FROM ABOVE: LIBRARY OF CONGRESS, 1st St. & Independence Ave., N.W., Washington, D.C.
16 PERCENTAGE OF TRAINING ON: OFFICIAL TIME / EMPLOYEE TIME
17 ESTIMATED COST

	EPA	EMPLOYEE
Tuition	$ 233.00	$
Fees	$	$
Other (Specify) Books	$ 20.00	$
TOTAL	$ 253.00	$

18. TITLE OF COURSE (Include brief description of training, also if available attach copy of course announcement): 10.657 MANAGEMENT PLANNING AND CONTROL
19 STATE SPECIFIC RELATIONSHIP OF PROPOSED TRAINING TO EMPLOYEE'S DUTIES: The training will provide the employee information on management planning and control systems. It will enable the employee to better perform his responsibilities for special management studies.

20 ESTIMATED COST

	EPA	EMPLOYEE
Travel	$	$
Per diem	$	$
Other (Specify)	$	$

21 AMOUNT OF PRIOR TRAINING AT NON-GOVERNMENT FACILITIES IN LAST TEN YEARS OF EMPLOYMENT: Hours ____ or Days ____

* 68X0108 C00013 (blank) 414629E991 2545 $253.00 99

22 CLEARANCE ACTION:

	SIGNATURE	TITLE	DATE
RECOMMENDING OFFICIAL			
REVIEWING OFFICIALS			
AUTHORIZING OFFICIAL			

23. SEND INVOICE TO: ENVIRONMENTAL PROTECTION AGENCY, ACCOUNTING OPERATIONS OFFICE, WASHINGTON, D.C. 20460
24 ADDRESS CORRESPONDENCE REGARDING THIS ORDER TO: NAME / TITLE / SIGNATURE OF CONTRACTING OFFICIAL (If different from authorizing official)

1 OFFICIAL PERSONNEL FOLDER (COMPLETE EMPLOYEE AGREEMENT ON REVERSE SIDE)

TRAINING REQUEST AND AUTHORIZATION

This form is used to authorize training which is not available from governmental sources, such as courses given by an university.

Leave the Obligation Number on this form blank, it will be supplied by the servicing finance office.

Approp	DCN	Oblig No	Acct No	OC	Amount	SFO
68X0108	C00013	(blank)	414629E991	2545	$253 00	99

NOTE: The descriptive and accounting data shown on this exhibit is for illustrative purposes only

ENVIRONMENTAL PROTECTION AGENCY

REQUISITION FOR LOCAL DUPLICATING SERVICE

DATE OF REQUEST: July 17, 1973 | DATE REQUIRED: October 1, 1973 | JOB NO: 026951

CAN NO / APPROPRIATION NO / ALLOTMENT NO: 6840107 B00017 026951 4 14706N991 2401 $700 00 06

TO PRINTING MANAGEMENT BRANCH

FROM (Organization and room number): Public Affairs Branch, Room 1003

PMB NO:

1 FOR REFERENCE CONSULT: Frank Johnson

2 NAME AND PHONE NUMBER OF PERSON TO CALL FOR PICKUP: Bill Smith, 202-755-0000

3 DESCRIPTION (Title form number etc.): Technological Advances in Water Pollution Control Research in 1973

4 NUMBER OF ORIGINALS: 70

5 NUMBER COPIES EACH: 50

6 TYPE OF REPRODUCTION: [X] OFFSET [ ] OTHER (Specify)

7 PAPER: KIND: Bond | SIZE: 8" x 10 1/2" | COLOR: Off-white

8 INK COLOR: Black

9 PRINT: [X] ONE SIDE [ ] HEAD TO FOOT [ ] HEAD TO HEAD [ ] HEAD TO [ ] L [ ] R

10 YES NO: COLLATE [X] [ ] STAPLE [X] [ ]

11 ADDITIONAL SPECIFICATIONS (Including distribution punching padding location of staples etc.): Staple in upper left hand corner

12 SIGNATURE OF REQUESTER (This requisition contains no copyrighted material other than that indicated on attached copyright release)

13 SIGNATURE OF APPROVING OFFICIAL

14 DELIVER TO

15 JOB RECEIVED BY

16 DATE REQUESTER NOTIFIED JOB IS COMPLETE

EPA Form 1750-3 (5-71)

Approp.	DCN	Oblig No	Acct No	OC	Amount	SFO
6840107	B00017	026951	414706N991	2401	$700 00	06

REQUISITION FOR LOCAL DUPLICATING SERVICE

This form is used to request all types of printing and duplicating service which can normally utilize the Agency's print plant.

Place the accounting codes in the blocks for CAN No., Appropriation No., and Allotment No. The Obligation Number is the preprinted number in the upper right corner of the form.

NOTE: The descriptive and accounting data shown on this exhibit is for illustrative purposes only

ENVIRONMENTAL PROTECTION AGENCY
DIVISION OF FINANCIAL MANAGEMENT

"Your Office - Your Money" Manual

Revision No. 3 Date Issued 9/4/73

The attachments represent revisions to "Your Office - Your Money" Manual and should replace the corresponding pages in your manual. The following is a summary of the revisions made:

Location	Revision
Table of Contents, Appendix B	Change in form numbers.
Exhibit I, opposite page 5	Change in last title of PROBLEM AREAS.
Page 11, paragraph (3)	Changed first sentence-- ".... each Allowance Holder based on the amount of money made available to him under the continuing resolution, as determined by the Agency's Budget Office, will determine the distribution among his RCs."
Page 12, first paragraph	Added second sentence-- "The Office of Management and Budget then approves EPAs apportionment of funds."
Page 22, first sub-paragraph	"procure-" changed to "procurement"
Exhibit XVII, opposite page 39	Titles of exhibit and of report and step 1 changed.
Page 65, first paragraph	Identifies the source of additional money and the current program subelements relating to it.
Page 66, fourth paragraph	Paragraph added to provide information on Program Support.
Exhibit XXXIV, opposite page 72	Replaced with sample copy of mechanized listing.
Page 79, second paragraph	Added "in accordance with policies issued by the Office of Resources Management."
Appendix B, Exhibit XVI	All imprest fund actions should carry a DCN of Y0000 preceded by the branch alpha identifier.

APPENDIX B

I	EPA FINANCE OFFICES AND WHO THEY SERVE
II	ACCOUNTING CODE SEQUENCE
III	SPENDING DOCUMENTS BY CATEGORY
IV	COMMITMENT NOTICE (EPA 2550-9)
V	GRANT AGREEMENT (EPA 5700-20)
VI	SOLICITATION, OFFER AND AWARD (SF 33)
VII	PROCUREMENT REQUEST/REQUISITION (EPA 1900-8)
VIII	MISCELLANEOUS OBLIGATION DOCUMENT (EPA 2550-10)
IX	PURCHASE ORDER - INVOICE-VOUCHER (SF 44)
X	INTERAGENCY AGREEMENT
XI	REQUEST FOR SHIPPING SERVICE (EPA 1770-12)
XII	TRAVEL AUTHORIZATION (EPA 2610-1)
XIII	TRAVEL VOUCHER (SF 1012)
XIV	APPLICATION AND ACCOUNT FOR ADVANCE OF FUNDS (SF 1038)
XV	GOVERNMENT TRANSPORTATION REQUEST (SF 1169)
XVI	CLAIM FOR REIMBURSEMENT FOR EXPENDITURES ON OFFICIAL BUSINESS (SF 1164)
XVII	NOMINATION FOR INTERAGENCY TRAINING (OF 37)
XVIII	REQUEST, AUTHORIZATION AND RECORD OF EMPLOYEE TRAINING (DI-510A)
XIX	REQUEST FOR LOCAL DUPLICATION SERVICES (EPA 1750-3)

EXHIBIT I

WORK GROUPS IN EPA

PROBLEM AREAS	AIR & WATER PROGRAMS	CATEGORICAL PROGRAMS	RESEARCH & MONITORING	ENFORCEMENT AND GENERAL COUNSEL	PLANNING AND MANAGEMENT	ADMINISTRATION AND STAFF OFFICES	REGIONS/NERC'S/ OPERATION CENTERS
AIR	•		•	•			•
WATER QUALITY	•		•	•			•
WATER SUPPLY	•		•	•			•
SOLID WASTE		•	•	•			•
PESTICIDES		•	•	•			•
RADIATION		•	•	•			•
NOISE		•	•	•			
INTER DISCIPLINARY	•	•	•	•	•	•	•
PROGRAM MANAGEMENT AND SUPPORT	•	•	•	•	•	•	•

SOME COMBINATIONS OF THE PROBLEM AREAS LISTED ABOVE

SERVICE GROUPS SUCH AS FINANCE OFFICE, PERSONNEL OFFICE, PROCUREMENT OFFICE, ETC

II. YOUR OFFICE---YOUR MONEY

Our nation's pollution problem is as complex as it is wide-spread. Accordingly, EPA is expected to channel its people and other resources into a variety of programs carried out all over the country

Because pollution is so wide-spread, the Agency maintains Regional Offices, National Environmental Research Centers (NERC's) and other Operation Centers that blanket the nation. In some cases the Agency's activities also involve the oceans, as well as other countries having pollution problems of mutual interest and concern.

Considering the extent of the pollution problem, both in terms of complexity and geography, it is not surprising that a large number of EPA employees and offices are located outside the Washington, D. C. area. The problems are such that the Agency necessarily must have field operations in addition to those conducted by headquarters in Washington.

The above points affect the Agency's operations in many different ways. Two of the most important are in the areas of work groups and in the distribution of money

it permits the Agency to start spending money on July 1 at about the same rate as it did during the same time in the last fiscal year. This is called a "Continuing Resolution" and is a stop-gap measure until the Congress officially acts (passes the Agency's appropriation).

(3) How Money Is Distributed

If July 1 arrives and the Congress has not yet passed the Agency's appropriation, each Allowance Holder based on the amount of money made available to him under the continuing resolution, as determined by the Agency's Budget Office, will determine the distribution among his RC's. Next he will notify his RC s that they have suballowances as of that time in certain specified amounts. The documentation for the suballowance will probably be his memo to the RC chiefs. He will also inform the Financial Management Office (FMO) who will enter the suballowance information into the computer. The FMO will also provide each RC chief with other essential information, such as account numbers. Account Numbers are tools used in the accounting system to indicate where and how money is being spent. This and other tools will be discussed more thoroughly later on.

A little later in the fiscal year the Congress will pass the Agency's appropriation thereby making its final determination as to the spending authority available for EPA to use. The Office of Management and Budget then approves EPA's apportionment of funds. At that time the Agency's Budget Office, located in Washington, will issue formal Advices of Allowance to all Allowance Holders. These Allowances are entered into the computer by the Financial Management Division in Washington. Upon receipt of this document, an Allowance Holder will adjust, if necessary, the RC suballowances to agree with the approved work plan. As before, the FMO is responsible for entering into the computer the adjustments for each RC's suballowance.

Had the Congress actually passed the Agency's appropriation by July 1, the procedure described in the last paragraph would have been followed from the outset of the fiscal year, without the necessity of any subsequent adjustments.

This discussion has given you a glimpse of one of the functions of an FMO. You need to know more about his office. Chapter III, which follows this page, tells you about his role in the Agecny.

become familiar with the make-up of the DCR because later on you will read how it is used in a number of specific ways.

(3) Document Control Number

A Document Control Number (DCN) must be entered on every spending action document and serves the following purposes:

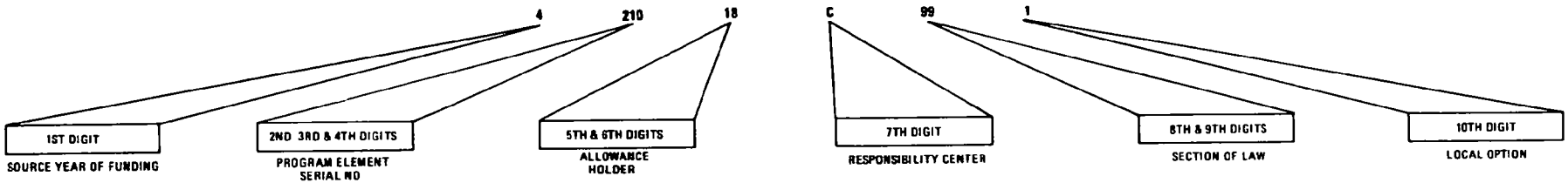
- Shows that you have made a check to see that money is available to cover the spending action. A spending document without a DCN will be rejected by the finance office and/or the procurement office and will be returned to you for completion.
- Creates a permanent link between each DCN you record on the Document Control Register with the spending actions subsequently listed on reports produced by the computer.
- Gives each spending action processed by the Agency's computer a unique identification number.

Exhibit VII, opposite this page, shows the makeup of the Document Control Number (DCN) and explains each part of it. Your attention is called to the "caution" signs.

The spending documents in Appendix B show where the fiscal codes are entered on each document. The DCN is entered by you and must always be entered as the second number in the sequence of fiscal codes.

EXHIBIT VIII

THE 10 DIGIT ACCOUNT NUMBER PROVIDES 6 TYPES OF CODED INFORMATION



- IDENTIFIES THE FISCAL YEAR THE MONEY BEING SPENT WAS ORIGINALLY MADE AVAILABLE TO THE AGENCY
- THE CODE IS UPDATED EACH FISCAL YEAR TO INCLUDE NEWLY AUTHORIZED MONEY
  - '4 IDENTIFIES FISCAL YEAR 1974

- EACH PROGRAM ELEMENT IS IDENTIFIED BY A UNIQUE SERIAL NUMBER
  - 210 IDENTIFIES AGENCY MANAGEMENT
- EACH SERIAL NUMBER RELATES TO AN APPROPRIATION
  - IN THIS CASE AGENCY & REGIONAL SUPPORT 6840105

- THE INDIVIDUAL WHO RECEIVES AN ALLOWANCE FROM WASHINGTON
- THE INDIVIDUAL RESPONSIBLE FOR DOING THE WORK COVERED UNDER A SUB-ELEMENT
  - 18 IDENTIFIES THE OFFICE OF RESOURCES MANAGEMENT

- THE INDIVIDUAL WHO RECEIVES A SUBALLOWANCE FROM THE ALLOWANCE HOLDER USUALLY A DIVISION OR LAB DIRECTOR
  - C IDENTIFIES THE DIVISION OF FINANCIAL MANAGEMENT

- A CODE THAT PROVIDES A REFERENCE TO A LAW THAT GOVERNS THE APPROPRIATION
  - 99 THIS CODE IS USED WHEN SECTION OF LAW CODE IS NOT APPLICABLE

- USED TO MEET THE NEEDS OF YOUR R C SUCH AS A
  - BRANCH CODE OR
  - PROJECT CODE
- THIS CODE IS ALWAYS USED IN CONJUNCTION WITH THE CODES FOR
  - ALLOWANCE HOLDER &
  - RESPONSIBILITY CENTER
  - 1 IDENTIFIES FINANCIAL SYSTEMS BRANCH

HOW TO PROVE THE AVAILABLE MONEY BALANCE

EXHIBIT XVII

DOCUMENT CONTROL REGISTER

ALLOWANCE HOLDER 04
RC Water Programs Division

APPROPRIATION
S/BALLOWANCE NO 404 N 4L
PAGE NO 1

NEW DOCUMENT CONTROL NUMBER	REFERENCE DOCUMENT CONTROL NUMBER	OBLIGATION DOCUMENT NUMBER	TRANSACTION DATE	DESCRIPTION	ACCOUNT NUMBER	OBJECT AND SUB-OBJECT CLASSES		FOLIO C	FOLIO O		TRANSACTION AMOUNT		AVAILABLE FUND BALANCE (OPTIONAL)	
BALANCE FORWARD														
			7 1 73	Suballowance 1st Qtr	—	—		✓			<20 000	→	20 000	—
C 00001			7 2 73	Purchase Ag Supp	4147041990	26	00	C	✓		1 000	—	19 000	—
	C 00001		7 17 73	Purchase Quarry	4147041992	26	00	C	✓		200	—	18 800	—
	C 00001		8-18 73	CANCELLED	4147041992	26	00	C			<1200	→	20 000	—
B 00002		P0010323	8 22 73	Government Contract	4147041990	23	07	a		✓	-350		18 350	—
B 00003		V0010324	8-22-73	EQUIP FUR	4147041991	31	90	0		✓	350	—	19,700	—

YOU ADDED SHOULD HAVE SUBTRACTED

ENVIRONMENTAL PROTECTION AGENCY
DOCUMENT CONTROL REGISTER
FOR THE WEEK ENDING

APPROPRIATION
ALLOWANCE HOLDER 104
SUBALLOWANCE NUMBER 404 N 4L
RESPONSIBILITY CENTER WATER PROGRAMS DIVISION

FINANCIAL MANAGEMENT
REPORT NUMBER
DATE PREPARED
PAGE

DOCUMENT CONTROL NUMBER	OBLIGATION DOCUMENT NUMBER	ORIGINAL ENTRY DATE	SERVICING FINANCE OFFICE	ACCOUNT NUMBER	OBJECT CLASS	OPEN COMMITMENTS	TOTAL OBLIGATIONS	PAYMENTS MADE	CURRENT MONTH ADJUSTEMENTS	REMARKS
TOTAL PAID OBLIGATIONS FROM PRIOR PERIODS										
C00001		7-10-73	04	4147041992	2600	1200 00				
B00002		8-24-73	04	4147041991	2307		675 00	675 00	25 00	
B00003		8-24-73	04	4147041991	3190		300 00	300 00	50 00 –	
F61129		8-24-73	04	4241041992	2500	1,745.00				
TOTALS						2,945 00	975 00	975 00	25 00	

RESPONSIBILITY CENTER MONEY AUTHORIZED $ 20,000 00
LESS OBLIGATIONS – 975 00
UNOBLIGATED BALANCE 19,025 00
LESS COMMITMENTS –2,945 00

AVAILABLE BALANCE END OF MONTH $ 16,080 00

	DCR BALANCE	AUTOMATED DCR BALANCE
COMPARE BALANCES IF THEY DO NOT AGREE, TAKE THE FOLLOWING STEPS	$19 700	$16,080.00
1 CURRENT MONTH ADJUSTMENTS ON COMPUTER PRODUCED DCR ADD INCREASES SUBTRACT DECREASES TO YOUR BALANCE	+ 25.00 (1)	
	$19 725.00	
2. DETERMINE WHAT ACTIONS HAVE NOT BEEN PROCESSED BY THE COMPUTER (NO ✓ IN THE FOLIO COLUMN OF YOUR DCR) DCN C00001 AMOUNT (1,200 00)		+ 1,200.00 (2)
		$17,280.00
3 DETERMINE WHAT ACTIONS HAVE NOT BEEN CORRECTED (FROM YOUR ANNOTATED COPY OF THE TRANSACTIONS TO BE VERIFIED)		+ 1,745.00 (3)
		$19,025.00
4 CHECK THE ADDITION AND SUBTRACTION IN YOUR DCR – 700 00	– 700.00 (4)	
5 YOUR BALANCE TO START THE NEXT PAGE OF THE DCR	$19,025.00	

The Financial Management Office is responsible for correcting mistakes flagged by the computer on the Transaction Input Listing. Most mistakes are self-explanatory. However, on occasion, when the cause of a particular mistake is not evident the FMO will request your assistance to resolve the problem.

(3) The 'Tool' You Are Provided to Check the FMO and the Computer

Each week the FMO will provide you a listing of "Transactions To Be Verified'. The purposes of this listing are as follows:

- Show transactions related only to your RC by:
  - Suballowance
  - Document Control Number
- Shows transactions that did not have mistakes and that are related to:
  - Commitments
  - Obligations

Exhibit XVI, opposite this page, shows the 'Transactions To Be Verified' listing and how you can check that the FMO and the computer handled your transaction correctly.

6. AGENCY OR REGIONAL SUPPORT

The Agency's responsibility centers have access to an additional source of money besides that contained in their sub-allowance. This source is part of each of the following appropriations: Research and Development, Abatement and Control, Enforcement, and Agency and Regional Management. Each appropriation contains prorata share of the total funds. For expediency sake, however, the funds are issued under the Agency and Regional Mangement appropriation (68-0105) and includes the folowing subelement:

5SX212-17	Agency Support	DAA for Administration
5TX215-01/10	Regional Support	Regional Administrators

The term "support" covers most of the expenses commonly known as "overhead". The following are examples of support costs authorized by headquarters:

Object Class	
22.06	Non-Passenger Vehicle Rental
22.09	Other Transportation
22.92	Relocation of Office
23.03	Computer and ADP Equipment Rental
23.07	Rental of Other Equipment
23.08	Rental of Photocopy Equipment
23.11	Local Telephone Service (excludes FTS)
23.14	FTS Service
23.27	Other Rent, Communications, and Utilities
24.01	Printing and Reproduction
25.21	Maintenance of Data Processing Equipment
25.47	Other Maintenance and Repair
26.00	Certain Supplies and Materials
31.00	Certain Common Service Office Furniture and Equipment

If your RC is in a regional office you will know these charges by looking at the account number where the 2nd, 3rd, and 4th positions are 215, and also by the object class.

If your RC is located in Washington, charges will be made against the account number where the 2nd through 6th positions are 21217.

The personnel under the organization of the

- Deputy Assistant Administrator for Administration
- Deputy Assistant Administrator for Resources Management

located in Cincinnati and Durham and Las Vegas will also process spending actions using the 'Agency Support' (account 21217) in the 2nd through 6th position of the Account Number for the services listed above.

Support costs for other organizations in the Agency, such as NERC's are provided for in the account numbers titled, "Program Support". The 2nd, 3rd, and 4th positions of the account numbers are as follows:

105 - Research and Monitoring
128 - Enforcement
175 - Air and Water Programs
198 - Categorical Programs

From a practical standpoint, the entire allowance for support costs is usually assigned to one RC as a suballowance. Usually the particular RC is one having the skills and people to handle

EXHIBIT XXXIV

ENVIRONMENTAL PROTECTION AGENCY
ALLOWANCE HOLDER ACCOUNT NUMBER CODE BOOK
BY RESPONSIBILITY CENTER

FINANCIAL MANAGEMENT
REPORT: AHM-4
PREPARED: 08-01-73

ALLOWANCE HOLDER: RA REGION 1 BOSTON
RESPONSIBILITY CENTER: IMMEDIATE OFFICE

ACCOUNT NUMBER	PROGRAM ELEMENT	ALLOWANCE	NPM	PROGRAM ELEMENT TITLE	PROJECT TITLE	
APPROPRIATION	68X0103	CONSTRUCTION GRANTS				
4-36401AAK1	AB1364	4-01Y1	30	WASTE TREAT GRTS-CONTRACT AUTH	CONN	CT AU
4-36401AAK2	AB1364	4-01Y2	30	WASTE TREAT GRTS-CONTRACT AUTH	MAINE	CT AU
4-36401AAK3	AB1364	4-01Y3	30	WASTE TREAT GRTS-CONTRACT AUTH	MASS	CT AU
4-36401AAK4	AB1364	4-01Y4	30	WASTE TREAT GRTS-CONTRACT AUTH	N.H.	CT AU
APPROPRIATION	68X0108	ABATEMENT & CONTROL				
4-15301ABH1	28N153	4-01H4	30	WTR POLUTN CNTRL AGENCY GRANTS	W POL CTL GRTS-CONN	
4-15301ABH2	28N153	4-01H4	30	WTR POLUTN CNTRL AGENCY GRANTS	W POL CTL GRTS-ME	
4-15301ABH3	28N153	4-01H4	30	WTR POLUTN CNTRL AGENCY GRANTS	W POL CTL GRTS-MASS	
4-15301ABH4	28N153	4-01H4	30	WTR POLUTN CNTRL AGENCY GRANTS	W POL CTL GRTS - N.H.	
4-15301ABH5	28N153	4-01H4	30	WTR POLUTN CNTRL AGENCY GRANTS	W POL CTL GRTS-R.I.	
4-15301ABH6	28N153	4-01H4	30	WTR POLUTN CNTRL AGENCY GRANTS	W POL CTL GRTS-VT.	
4-15301ABH9	28N153	4-01H4	30	WTR POLUTN CNTRL AGENCY GRANTS	W POL CTL GRANTS NEI	
4-15401ABA0	28H154	4-01H4	30	TECHNCL SUPPORT & ASST/WATER	REG ADMINISTRATOR	
4-16201AB42	28P162	4-01H4	30	CNSTRCTN GRANTS OPERATIONS		
APPROPRIATION	6840105	AGENCY & REGIONAL MGMT				
4-21401A990	5TA214	4-01J4	50	REGIONAL MANAGEMENT	REG ADMINISTRATOR	
4-21401A992	5TA214	4-01J4	50	REGIONAL MANAGEMENT		
APPROPRIATION	6840106	ENFORCEMENT				
4-12301AB40	3BA123	4-01K4	20	WTR QUAL ENFORCEMENT	REG ADMINISTRATOR	
4-12301AB42	3BA123	4-01K4	20	WTR QUAL ENFORCEMENT		
4-12401AB40	3BB124	4-01K4	20	REFUSE ACT PERMITS		

You should review the listing for the same purposes as described above for the May and June reports. In addition, you should determine whether an obligation document was issued but not received by the FMO. If so, obtain a copy and forward it to the FMO.

The primary purposes of these reviews are to insure that the FMO has recorded all obligations issued by June 30 and to determine what valid commitments will not become obligations by June 30 and therefore must be recommitted in the next fiscal year in accordance with policies issued by the Office of Resources Management.

(3) Valid Commitments That Must Be Reissued in the New Fiscal Year

All valid commitments that did not become obligations by June 30 will be treated as new commitments in the new fiscal year. You should contact the individuals who submitted these requests and have them prepare and submit to you amended requisitions reflecting only the new fiscal year accounting data. When you receive the amended requisition you will prepare a Commitment Notice, assign it a new DCN, record it in the DCR and forward the requisition to the appropriate processing office.

Standard Form 1164
August 1970
Title 7 GAO Manual
1164-208

CLAIM FOR REIMBURSEMENT FOR EXPENDITURES ON OFFICIAL BUSINESS

Voucher No _____

Schedule No _____

PAID BY

Agency ENVIRONMENTAL PROTECTION AGENCY

Name and mailing address of claimant JOHN M. PALIKAN
Room 3614
401 M. St. S.W. WATERSIDE MALL ZIP Code _____

Indicate by applicable letter in column 2 below whether expenditure was for (a) local travel or (b) telephone or telegraph Miscellaneous expenditures must be specified in detail

Date 1973	Code	From	To	†Mileage Rate ___¢ Speedometer Readings	No. of Miles	Amount Claimed: Mileage	Fare or Toll	Tip & Misc
8/10		WATERSIDE MALL	GENERAL ELECTRIC IN BELTSVILLE, Md. AND RETURN	61460 61501	42	$4.62	$	$
8/18		WATERSIDE MALL	GENERAL ELECTRIC AND RETURN	61683 61725	42	4.62		
8/24		WATERSIDE MALL	GENERAL ELECTRIC AND RETURN	61845 61887	42	4.62		
8/28		PARKING FEE AT CRYSTAL MALL					1.00	
			Subtotals from reverse →					
			Grand total →	$ 14.86		13.86	1.00	

(SIGN ORIGINAL ONLY)

Approved as advantageous to the Government Long distance telephone calls are certified as necessary in the interest of the Government

9/5/73 /s/ John M. Palikan
(Date) **(Approving Officer)

Certified correct and proper for payment

9/5/73 /s/ Kermit W. Day
(Date) (Authorized Certifying Officer)

Certified correct Payment or credit has not been received

9/5/73 /s/ John M. Palikan
(Date) (Signature of claimant)

Received in cash $ _____

(Date) (Signature)

Paid by check No _____

ACCOUNTING CLASSIFICATION

68X0108 CY0000 (blank) 420917E990 2104 $14.86 99

*If fare claimed covers charge for one person the number of additional persons accompanying claimant will be shown following applicable fare

†If private automobile is used show speedometer readings at beginning and end of trip and number of miles and rate per mile

**If long distance telephone calls are included the approving officer must have been authorized in writing by the head of the department or agency to so certify (31 U.S.C. 680a)

CLAIM FOR REIMBURSEMENT FOR EXPENDITURES ON OFFICIAL BUSINESS

This form is used to enable Agency employees to be repaid for all expenses incurred when on official business. Typically, it is used to cover transportation expenses to off-site locations, either by private auto or taxi.

Transportation expenses related to a travel authorization are claimed on a Travel Voucher, SF 1012.

Leave the Obligation Number blank on this form, it will be supplied by your servicing finance office.

Approp.	DCN	Oblig No.	Acct. No.	OC	Amount	SFO
68X0108	CY0000	(blank)	420917E990	2104	$14.86	99

NOTE The descriptive and accounting data shown on this exhibit is for illustrative purposes only