

UNITED STATES DEPARTMENT OF AGRICULTURE
FOOD SAFETY AND INSPECTION SERVICE
WASHINGTON, DC

FSIS DIRECTIVE

3230.1
REVISION 1

7/28/89

AVAILABILITY AND CONTROL OF APPROPRIATIONS AND FUNDS

I. PURPOSE

This directive provides the procedures by which appropriations and funds are made available to FSIS and the means used to administer and control the use of appropriations and funds within the Agency.

II. CANCELLATION

Cancel FSQS Directive 3230.1, dated 9/30/80.

III. REASON FOR REISSUANCE

To supplement Chapter 4, Budget Execution, of the USDA Budget Manual by providing specific procedures for operation under the FSIS administrative fund control system. All Agency directives concerning fund control are issued as supplements to Chapter 4, Budget Execution, and will attempt to avoid duplication of any material contained therein.

IV. REFERENCES

FSIS Directive 3200.1, Administrative Control System for Appropriations and Funds
FSIS Directive 3200.2, Responsibilities for Operation under the Administrative Fund Control System

OMB Circular No. A-34, Instructions on Budget Execution

V. FORMS AND ABBREVIATIONS

The following will be referred to in their shortened form in this directive:

BFD	Budget and Finance Division
CAS	Central Accounting System
NFC	National Finance Center
OBPA	Office of Budget and Program Analysis
OMB	Office of Management and Budget

DISTRIBUTION:
All Washington Offices

OPI: SFD - Accounting Operations and
Systems Branch

AD-703	Operating Plan
AD-704	Allotment Advice
AD-705	Advice of Allocation of Funds
AD-706	Statement of Estimated Reimbursements or Receipts

FSIS Form 3230-4, Operating Plan

OF-35	Advice of Financial Action
SF-132	Apportionment and Reapportionment Schedule
SF-1151	Nonexpenditure Transfer Authorization

+ [VI. POLICY

FSIS policy is to:

A. Operate its system of administrative fund control pursuant to the provisions of the Departmental Budget Manual, Chapter 4, Budget Execution, and all Agency directives issued thereunder detailing procedures and responsibilities that are tailored to the specific requirements of the Agency.

B. Operate its accounting system under NFC's Central Accounting System and submit the appropriate funding documents to NFC for input to the system.

VII. DEFINITIONS

For the purpose of this directive, definitions are set forth in OMB Circular No. A-34.

VIII. AUTHORITY

Pursuant to the provisions of FSIS Directives 3200.1 and 3200.2, Agency funds are received, recorded, and made available by BFD for obligation and expenditure by appropriations, funds, transfers, estimated reimbursements or receipts, apportionments, allotments, allocations or planning estimates (target allowances), and operating plans.]+

IX. DETERMINING AVAILABILITY OF APPROPRIATIONS AND FUNDS

FSIS financial resources are ordinarily derived from three sources: Annual appropriations approved by Congress; transfers of funds pursuant to law; and reimbursements or receipts for work performed for others. The Antideficiency Act requires that agencies secure approval by OMB for the planned use of appropriations and any related reimbursements or transfers prior to their obligation.

A. Appropriations. BFD receives appropriated funds, including continuing resolution and supplemental funds, from OBPA on an OF-35. BFD reviews these forms and furnishes copies to NFC/CAS. (See Attachment 1 for a sample OF-35.)

1. Continuing Resolutions. If the appropriation act is not approved by the beginning of the fiscal year, the Director, BFD, notifies the Administrator and other Agency officials:

- a. That FSIS will operate under the terms of the continuing resolution(s).
- b. Of the level at which they may operate programs during the period covered by the continuing resolution(s).

2. **Supplemental Appropriations or Rescissions.** The Director, BFD, in conjunction with the Administrator, the appropriate deputy administrators, and other Agency officials, develops and recommends any supplemental appropriation or rescission requests necessary to carry out lawful Agency responsibilities.

B. **Transfer of Funds.** An SF-1151 is used to transfer funds between agencies and departments pursuant to an appropriation act, other law, or reorganization plan. BFD usually prepares SF-1151's, submits them to OBPA and Treasury, and furnishes approved copies to NFC/CAS. BFD may also prepare an SF-1151 to carry out its responsibilities related to prior year funds. (See Attachment 2 for a sample SF-1151.)

+C. **Estimated Reimbursements or Receipts.** An AD-706 is submitted by Agency organizational units or BFD pursuant to the annual BFD "call memo" on operating plans, estimated reimbursements or receipts, and other requirements. The AD-706 formally documents estimates of Agency resources' anticipated to be received from other agencies or from outside the Government. They support apportionments, allotments, and allocations or target allowances. "Fair share" portions of these estimates are allocated to overall Agency management, including central support. The balances are allocated to the program or division. Upon review and approval by BFD, the AD-706's are sent to NFC/CAS. (See Attachment 3 for a sample AD-706.)

D. **Apportionments.** Annual appropriations and any related reimbursements or transfers are apportioned quarterly and are approved by OMB or OBPA on an SF-132. FSIS trust funds are specifically exempted from apportionment pursuant to OBPA memo, dated October 23, 1985, issued under Section 41.1 of OMB Circular No. A-34. BFD prepares and submits SF-132 to OBPA and OMB and sends approved copies to NFC/CAS. (See Attachment 4 and OMB Circular No. A-34 for samples of SF-132).]+

X. **CONTROL OF APPROPRIATIONS AND FUNDS WITHIN FSIS**

The obligation and expenditure of financial resources within FSIS is controlled through the approval of prescribed planning documents known as allotments, allocations or target allowances, and operating plans. Obligations may not be incurred in excess of the amounts provided.

A. **Allotments.** Annual appropriations and any related estimated reimbursements or transfers are allotted with a quarterly breakdown by BFD to the Administrator on an AD-704. Trust funds are allotted in total by BFD to the Administrator at the beginning of the fiscal year. AD-704 and supporting schedules show by fund symbol the estimated amount available for obligation for the various programs during a quarter and/or fiscal year and any special limitations. BFD sends copies of approved AD-704's to NFC/CAS. (See Attachment 5 for a sample AD-704 and the coding data required for input to NFC/CAS.)

+**B. Allocations (Optional Method).** Allocations (AD-705) within an allotment may be issued by fund by the Administrator and/or BFD to deputy administrators or staff and division directors, as applicable. They establish financial responsibility for the proper obligation of funds. The "Explanation" section is used to describe the nature of changes in funds available, the total amounts available by program, and any related information. (See Attachment 6 for a sample AD-705.)

1. To finance Agency overhead, including central support items, BFD makes "fair share" assessments of Agency estimated resources by fund and activity before appropriation, reimbursement, or trust fund allocations are made to program deputy administrators or staff and division directors. These "fair share" assessments are allocated by fund to the Administrator and the Deputy Administrator, Administrative Management.

2. BFD usually establishes administrative reserves each year, as described in subparagraph C. 2. Allocations may be set at a lower level to allow for reserves for contingencies or for other lawful purposes.

3. BFD sends copies of approved AD-705's to the organizational units concerned and to NFC/CAS.

C. Allocations Preferred Method. Planning estimates (target allowances) in lieu of allocations are made by BFD on an annual basis by budget activity for Agency appropriated, reimbursable, and trust funds. They are limited to the amount of financial resources estimated by BFD to be available and may be revised, usually as a result of status of funds-reports to the Administrator and other Agency officials. They are issued in total and are also distributed by fund to deputy administrators and staff and division directors. They establish financial responsibility for the proper obligation of funds. The "Remarks" section is used to describe the nature of changes in funds available and any other related information. (See Attachment 7 for a sample "Estimated Target Allowances.")

1. To finance Agency overhead, including central support items, BFD makes "fair share" assessments of Agency estimated resources by fund and activity before appropriation, reimbursement, or trust fund target allowances are made to program deputy administrators or staff and division directors. These "fair share" assessments are issued by fund to the Administrator and the Deputy Administrator, Administrative Management.

2. BFD usually establishes administrative reserves at the beginning of each fiscal year to finance emergency projects. (Although target allowances may not exceed the estimated available resources, they are not required to contain all of those resources. They may be set at a lower level to allow for reserves for contingencies or other lawful Agency purposes.) BFD, with the concurrence of the Administrator, has historically established administrative reserves to be released during the year upon approval by the Administrator, based upon written justifications by the deputy administrators or staff and division directors.

3. BFD sends copies of approved target allowances to the organizational units concerned but not to NFC/CAS.]+

D. Operating Plans (Optional Method). An AD-703 is submitted pursuant to the annual BFQ "call memo" on operating Plans, staff-years, and related information by all organizational units which have financial responsibility for the obligation of funds and are approved by program deputy administrators, staff and division directors, and the Director, BFD, or any designee. (See Attachment 8 for a sample AD-703.)

1. Operating plans for Agency management organizations are prepared for each division or staff office in total, without regard to fund and activity. BFD distributes them by computer program to each applicable fund to correspond with the approved allocations in NFC/CAS.

2. BFD sends copies of approved AD-703's to the organizational units concerned and to NFC/CAS.

+**[E. Operating Plans (Preferred Method)** . FSIS Form 3230-4 is submitted pursuant to the annual BFD "call memo" on operating plans, staff-years, and related information, by all organizational units having financial responsibility for the obligation of funds. The plans are approved by program deputy administrators, staff and division directors, and the Director, BFD, or any designee. (See Attachment 9 for a sample FSIS Form 3230-4.)

1. Operating plans for Agency management organizations are prepared for each division or staff office in total, without regard to fund and activity.

2. BFD notifies the organizational units concerned or sends them copies of approved operating plans, but BFD does not send copies to NFC/CAS.]+

XI. **MANAGEMENT CODES**

Management code identification numbers are approved for Agency organizational use by BFD and are used to relate the funding and planning documents in an account to each other as well as to the obligation and expenditure data maintained in NFC/CAS.



**Deputy Administrator
Administrative Management**

Attachments

- 1 Sample OF-35, Advice of Financial Action
- 2 Sample SF-1151, Nonexpenditure Transfer Authorization
- 3 Sample AD-706, Statement of Estimated Reimbursements or Receipts
- 4 Sample SF-132, Apportionment and Reapportionment Schedule
- 5 Sample AD-704, Allotment Advice
- 6 Sample AD-705, Advice of Allocation of Funds (Optional)
- 7 Sample of Estimated Target Allowances (Preferred)
- 8 Sample AD-703, Operating Plan (Optional)
- 9 Sample FSIS Form 3230-4, Operating Plan (Preferred)

SAMPLE OF-35, ADVICE OF FINANCIAL ACTION

NAME, TITLE AND FULL ADDRESS		U. S. DEPARTMENT OF AGRICULTURE OFFICE OF FINANCE		ACTION CODES		
To: Administrator Food Safety and Inspection Service Washington, DC 20250		ADVICE OF FINANCIAL ACTION AGENCY DOCUMENT NUMBER: 88-FSIS-1 EFFECTIVE DATE: 10/1/87		A-Original Allotment	H-Liquidation of Contract	
				B-Change in Allotment	I-Continuing Resolution Authorization	
LINE ITEM	ACT. APPRN CODE	TREASURY SYMBOL	TITLE AND LIMITATION	PRIOR AMOUNT	CHANGE INCREASE/DECREASE	PRESENT AMOUNT
1	A 837	1283700	Food Safety and Inspection Service, 1988.....	--	+\$100,000	\$100,000
TOTALS				--	+100,000	100,000
REMARKS This allotment provides funds made available pursuant to Public Law 100-202, approved November 9, 1987, making appropriations for Agriculture, Rural Development, and Related Agencies, 1988.						
THE FOLLOWING, IF CHECKED, IS APPLICABLE TO THIS ACTION: <input checked="" type="checkbox"/> Under the provisions of 6 AR 280-286 you are hereby advised that you will be responsible for controlling obligations for the above appropriation account(s) in such manner that total obligations will not exceed either the amount available or the appropriations transmitted to you by this office.						
AUTHORIZED SIGNATURE AND TITLE _____ Signature and Title				DATE 11/30/87		

SAMPLE SF-1151, NON-EXPENDITURE TRANSFER AUTHORIZATION

Standard Form 1151
7 GAO 2000
1151-105

VOUCHER No. 88-FSIS-2.....

NONEXPENDITURE TRANSFER AUTHORIZATION

To Division of Central Accounts

BUREAU OF ACCOUNTS
TREASURY DEPARTMENT
Washington, D.C. 20226

You are hereby authorized to effect the transfer indicated below.

TRANSFER FROM (D. O. Symbol 300)		TRANSFER TO (D. O. Symbol 300)	
Dept. USDA		Dept. USDA	
Bureau APHIS		Bureau FSIS	
Address Washington, DC 20250		Address Washington, DC 20250	
APPROPRIATION OR FUND SYMBOL	AMOUNT	APPROPRIATION OR FUND SYMBOL	AMOUNT
1281600 - Animal and Plant Health Inspection Service, 1988-----	\$20,000	1283700 - Food Safety and Inspection Service, 1988 --	\$20,000

AUTHORITY

To transfer funds pursuant to Public Law 100-202, approved November 9, 1987, making appropriations for Agriculture, Rural Development, and Related Agencies, 1988.

The above transfer is proper under the authority cited.

11/30/87
(Date)

Signature and Title

(Approving Officer)

(Treasury Form 88)

(Dated)

*"Division of Central Accounts and Reports" or "Investment Branch" depending on type of transaction.

★ U.S. GOVERNMENT PRINTING OFFICE : 1973-509-679/68182 3-1

SAMPLE AD-706, STATEMENT OF ESTIMATED REIMBURSEMENTS OR RECEIPTS

AGENCY NAME AND ADDRESS		AGENCY CD.		FUND CD.	DOC. NO.	EFFECTIVE DATE	UNITED STATES DEPARTMENT OF AGRICULTURE								
Deputy Administrator Meat and Poultry Inspection Operations Washington, DC 20250		37	T4	1	1	10/1/87	STATEMENT OF ESTIMATED REIMBURSEMENTS OR RECEIPTS								
		1988	1283700	TYPE ESTIMATES				TYPE ESTIMATES							
TITLE OF FUND		SALARIES AND EXPENSES, FOOD SAFETY AND INSPECTION SERVICE		SOURCE OF FUND BY ACTIVITY OR LIMITATION (List Federal and Non-Federal amounts separately. List Federal amounts by name of agency.)		1 - Appropriation Reimbursements		2 - Special Fund Receipts		3 - Trust Fund Receipts		INCREASE/DECREASE (-)		PRESENT	
LINE ITEM	ACCOUNTING CLASSIFICATION	AGREEMENT NUMBER	TYPE EST.	SOURCE OF FUND BY ACTIVITY OR LIMITATION			AMOUNT	MAN YRS.	AMOUNT	MAN YRS.	AMOUNT	MAN YRS.	AMOUNT	MAN YRS.	
1	837	--	1	Meat and Poultry Inspection: Federal: APRIS-----			--		+\$10,000		\$10,000				
2	838	--	1	Non-Federal-----			--		+70,000		70,000				
							TOTALS		+80,000		80,000				

AUTHORIZED SIGNATURE AND TITLE
Signature and Title

DATE
11/30/87

TOTALS

SAMPLE SF-132, APPORTIONMENT AND REAPPORTIONMENT SCHEDULE

STANDARD FORM 132
(Revised July 1976)
Office of Management and Budget
Circular No. A-44

Sheet 1 of 1
Fiscal year 1988

APPORTIONMENT AND REAPPORTIONMENT SCHEDULE

AGENCY U. S. Department of Agriculture	APPROPRIATION OR FUND TITLE AND SYMBOL 1283700 - Food Safety and Inspection Service, 1988		
BUREAU Food Safety and Inspection Service			
DESCRIPTION	AMOUNT OF LATEST S.F. 132	AGENCY REQUEST	ACTION BY OMB
BUDGETARY RESOURCES			
1. Budget authority:			
A. Appropriations realized.....		\$100,000	
B. Appropriations anticipated (indefinite).....			
C. Other new authority ().....			
D. Net transfers (+ or -).....		+20,000	
2. Unobligated balance:			
A. Brought forward October 1.....			
B. Net transfers (+ or -).....			
3. Reimbursements and other income:			
A. Earned.....			
B. Change in unfilled customers' orders (+ or -).....			
C. Anticipated for rest of year.....		80,000	
4. Recoveries of prior year obligations:			
A. Actual.....			
B. Anticipated for rest of year.....			
5. Portion not available pursuant to P.L. (-)			
6. Restorations (+) and writeoffs (-).....			
7. TOTAL BUDGETARY RESOURCES.....		200,000	\$200,000
APPLICATION OF BUDGETARY RESOURCES			
8. Apportioned:			
Category A:			
(1) First quarter.....		50,000	50,000
(2) Second quarter.....		50,000	50,000
(3) Third quarter.....		50,000	50,000
(4) Fourth quarter.....		50,000	50,000
Category B:			
(1).....			
(2).....			
(3).....			
(4).....			
9. Withheld pending rescission.....			
10. Deferred.....			
11. Unapportioned balance of revolving fund.....			
12. TOTAL BUDGETARY RESOURCES.....		200,000	200,000

SUBMITTED Signature
(Authorized officer)

11/30/87
(Date)

APPORTIONED Signature

11/30/87
(Date)

SAMPLE AD-704, ALLOTMENT ADVICE

UNITED STATES DEPARTMENT OF AGRICULTURE
ALLOTMENT ADVICE

AGENCY NAME AND ADDRESS TO: Administrator Food Safety and Inspection Service Washington, DC 20250	AGENCY CODE	FUND CODE	DOCUMENT NUMBER
	37	T4	1
	EFFECTIVE DATE	FISCAL YR	TREASURY SYMBOL
	10/1/87	1988	1283700
ACCOUNTING CLASSIFICATION			
837			

DESCRIPTION
Food Safety and Inspection Service, 1988

The schedule below shows the distribution of the total allotment by period. The limitation will be the cumulative amount through the current period or quarter, and obligations may not be incurred at any time in excess of such limitations. Allottees who incur obligations in excess of an allotment or limitation subject to Section 3679 of the Revised Statutes, as amended, may be liable to penalties of administrative disciplinary actions, fine of not more than \$5,000, or imprisonment for not more than two years, or both. Additional limitations are prescribed on this form or as an attachment.

FUNDS ALLOTTED BY QUARTERS

QUARTER ENDING	PRIOR AMOUNT	INCREASE	DECREASE	PRESENT AMOUNT	CUMULATIVE AMOUNT
1 Dec. 31		+\$50,000		\$50,000	\$50,000
2 March 31		+50,000		50,000	100,000
3 June 30		+50,000		50,000	150,000
4 Sept 30		+50,000		50,000	200,000
TOTALS	--	+200,000		200,000	

FUNDS ALLOTTED BY THIRDS

PERIOD ENDING	PRIOR AMOUNT	INCREASE	DECREASE	PRESENT AMOUNT	CUMULATIVE AMOUNT
1 Jan 31					
2 May 31					
3 Sept 30					
TOTALS					

FUNDS ALLOTTED ON ANNUAL BASIS

PERIOD ENDING	PRIOR AMOUNT	INCREASE	DECREASE	PRESENT AMOUNT
1 Sept 30				

EXPLANATION

To allot the funds made available pursuant to Public Law 100-202, approved November 9, 1987, making appropriations for Agriculture, Rural Development, and Related Agencies, 1988. Also included are estimated reimbursements.

AUTHORIZED SIGNATURE AND TITLE Signature and Title	DATE 11/30/87
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FORM AD - 704 (7/76)

SAMPLE AD-705. ADVICE OF ALLOCATION OF FUNDS (OPTIONAL)

UNITED STATES DEPARTMENT OF AGRICULTURE
ADVICE OF ALLOCATION OF FUNDS

AGENCY NAME AND ADDRESS TO: Deputy Administrator Meat and Poultry Inspection Operations Washington, DC 20260	AGENCY CODE	FUND CODE	DOCUMENT NUMBER
	37	T4	1
	EFFECTIVE DATE	FISCAL YR	TREASURY SYMBOL
	10/1/87	1988	1283700
ACCOUNTING CLASSIFICATION			
500837			

DESCRIPTION
Food Safety and Inspection Service, 1988

The funds shown below are budgeted for your programs under this financial activity. If the programs require changes in amounts shown, in total or by quarters/periods, notify the issuing office in writing in advance. Upon approval, the budget office will be advised to effect the required revision. Funds distributed to a lower level should be based on approved operating plans which are within the limitations shown below.

FUNDS ALLOCATED BY QUARTERS

QUARTER ENDING	PRIOR AMOUNT	INCREASE	DECREASE	PRESENT AMOUNT	CUMULATIVE AMOUNT
1 Dec. 31		+\$40,000		\$40,000	\$40,000
2 March 31		+40,000		40,000	80,000
3 June 30		+40,000		40,000	120,000
4 Sept. 30		+40,000		40,000	160,000
TOTALS	--	+160,000		160,000	

FUNDS ALLOCATED BY THIRDS

PERIOD ENDING	PRIOR AMOUNT	INCREASE	DECREASE	PRESENT AMOUNT	CUMULATIVE AMOUNT
1 Jan 31					
2 May 31					
3 Sept 30					
TOTALS					

FUNDS ALLOCATED ON ANNUAL BASIS

PERIOD ENDING	PRIOR AMOUNT	INCREASE	DECREASE	PRESENT AMOUNT
1 Sept 30				

EXPLANATION

To allocate funds made available pursuant to Public Law 100-202, approved November 9, 1987, making appropriations for Agriculture, Rural Development, and Related Agencies, 1988. Also included are estimated reimbursements.

AUTHORIZED SIGNATURE AND TITLE Signature and Title	DATE 11/30/87
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SAMPLE OF ESTIMATED TARGET ALLOWANCES (PREFERRED)

FOOD SAFETY & INSPECTION SERVICE
1988 TARGET ALLOWANCES
(\$000)
EFFECTIVE DATE: 10/1/87

ORGANIZATION:	MPI Operations		STAFF-YEAR CEILING	
	CURRENT TARGET	CHANGE	CURRENT TARGET	REVISED TARGET
SALARIES	70		90	
APPRO. BENEFITS	62		10	
REIMB. TRUST				
TOTAL	132			
TRAVEL				
APPRO. REIMB. TRUST				
TOTAL				
OPERATING EXPENSES	10			
APPRO. REIMB. TRUST	18			
TOTAL	28			
GRANTS				
APPRO. REIMB. TRUST	80			
TOTAL	160			

REMARKS

AUTHORIZED SIGNATURE AND TITLE

Signature and Title

DATE APPROVED

11/30/87

SAMPLE FSIS FORM 3230-4, OPERATING PLAN (PREFERRED)

U.S. DEPARTMENT OF AGRICULTURE FOOD SAFETY AND INSPECTION SERVICE						FISCAL YEAR
OPERATING PLAN (\$000)						1988
ORGANIZATION		SUBORGANIZATION		NAME OF FUND		DOCUMENT NUMBER
MPI Operations		Slaughter/Western Reg.		Appro/Reimb		1
OBJECT CLASS	DESCRIPTION	1st QUARTER	2nd QUARTER	3rd QUARTER	4th QUARTER	FUND TOTAL
		_____ days	_____ days	_____ days	_____ days	
11	Permanent Full-Time	30	30	30	30	120
11	Other Than Permanent					
11	Differential					
11	Overtime					
11	Holiday Pay					
11	Other Pay					
11	Total Personnel Compensation	30	30	30	30	120
12	Personnel Benefits	3	3	3	3	12
12	Relocation Expenses					
12	Total Personnel Benefits	3	3	3	3	12
13	Benefits for Former Pers.					
Total Personnel Compensation & Benefits (add OC 11, 12 & 13)		33	33	33	33	132
21	All Travel excl GSA Veh					
21	GSA Vehicles					
Total Travel (OC 21)						
22	Transportation of Things					
23	Telephone & Telegraph					
23	Computer Terminals					
23	All Other Rents, Communications & Utilities	2	1	2	1	6
23	Total Rents, Communications & Utilities	2	1	2	1	6
24	Printing & Reproduction					
25	ADP					
25	Training	1	2	1	1	5
25	Agreements & Contracts					
25	All Other Services	3	3	3	4	13
25	Total Other Services	4	5	4	5	18

SAMPLE FSIS FORM 3230-4, OPERATING PLAN (PREFERRED)

OPERATING PLAN (\$000) (Continued)						FISCAL YEAR 1988
OBJECT CLASS	DESCRIPTION	1st QUARTER _____ days	2nd QUARTER _____ days	3rd QUARTER _____ days	4th QUARTER _____ days	FUND TOTAL
26	Supplies & Materials					
31	ADP Equipment					
31	All Other Equipment	1	1	1	1	4
31	Total Equipment	1	1	1	1	4
32	Lands & Structures					
41	Grants (MPIO Only)					
42	Indemnities					
43	Interest					
44	Refunds					
Total Other Operating Expenses (add OC 22 thru 44)		7	7	7	7	28
99	GRAND TOTAL	40	40	40	40	160

REMARKS:

AUTHORIZED SIGNATURE Signature	TITLE Title	EFFECTIVE DATE 11/30/87
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