



US Department
of Transportation
Maritime
Administration

MANUAL OF ORDERS

MARITIME ADMINISTRATIVE ORDER

REVOKES

NO.

630-8

EFFECTIVE DATE

January 15, 1988

SUBJECT

Fund Control and Related Activities for the RRF and Schoolship Programs

Section 1. Fund Control Responsibility:

1.01 Purpose:

This section describes the responsibility for controlling funds allotted to the Associate Administrator for Shipbuilding, Operations, and Research for the Ready Reserve Force (RRF) Program, Schoolship Program, and related activities.

1.02 Designation of Allotment Control and Fund Control Officers:

- 1 The Associate Administrator for Shipbuilding, Operations, and Research shall designate a Headquarters Allotment Control Officer and an alternate. The Headquarters Allotment Control Officer shall report to the Associate Administrator for Shipbuilding, Operations, and Research or his/her designee.
- 2 The three ocean coastal Region Directors (see Note below) shall each designate a Region Fund Control Officer and an alternate for their respective regions with the prior concurrence of the Associate Administrator for Shipbuilding, Operations, and Research. Each Region Fund Control Officer shall be accountable to the Associate Administrator for Shipbuilding, Operations, and Research with respect to fund control responsibilities.
- 3 Persons designated as Allotment Control Officers and Fund Control Officers may not be assigned any responsibility for the execution or administration of contracts under these programs.

NOTE: These procedures have been written uniformly for the ocean coastal regions. However, the East Coast ship operations and maintenance functions are not assigned to a Region Director. Accordingly, with regard to East Coast ship operations and maintenance reference to "Region Director" will be construed to mean the Eastern Region Ship Operations and Maintenance Officer.

1.03 Duties of the Headquarters Allotment Control Officer:

The Headquarters Allotment Control Officer shall:

- 1 Serve as Headquarters Fund Control Officer performing duties, with respect to Headquarters accounts, similar to those in 1.04 below.
- 2 Assure that allotted funds are managed with due regard to overall funding limitations for the programs to the level of detail in fiscal plans attached to the allotment document.
- 3 Restrict validation of expenditures and obligations to the amounts authorized in the allotments so as to preclude violations of the provisions of the Anti-Deficiency Act (31 U.S.C. 1341), and section 4.04 of Maritime Administrative Order (MAO) 410-1.
- 4 Report any unauthorized actions, including those with potential for Anti-Deficiency Act violations, immediately to the Associate Administrator for Shipbuilding, Operations, and Research, the Office of Acquisition, and the Office of Accounting.
- 5 Establish and maintain a detailed and accurate fund control record system which is compatible with the accounting system and facilitates verification of data in the accounting system. Require that all commitments, obligations, and transfers contain the proper accounting classification codes, i.e., CAN, object class and document numbers, and appropriate vessel, project number and phase. Prescribe the fund control record system to be established and maintained by the Fund Control Officers.
- 6 Review monthly accounting reports and promptly resolve apparent omissions or discrepancies with the Office of Accounting.
- 7 Receive, review, and verify obligation and payment documents from the Regions and notify the source and the Division of Accounting Operations of any discrepancies.
- 8 Distribute detailed funding allocations for the RRF and Scholarship Programs to the Region Directors by administrative advices. Administrative advices include authority to approve procurement requests (Form MA-949) against the projects covered by the advices in accordance with Maritime Administration Acquisition Procedures (MAAP) M1204.70-9001(b)(15).

- 9 Prepare for the signature of the Associate Administrator for Shipbuilding, Operations, and Research and after initialed by the Budget Officer issue revisions to allocations; provided that, each revision does not exceed the overall budgetary authority for that allotment.
- 10 Advise Fund Control Officers on matters concerning the obligation and payment of RRF and Schoolship Program funds.

1.04 Duties of Region Fund Control Officers:

With respect to their respective regions, each Region Fund Control Officer shall:

- 1 Assure that funds are managed with due regard to overall allocation limitations for each program to the level of detail in fiscal plans attached to the document.
- 2 Restrict validation of expenditures and obligations to the amounts authorized in the funding allocations (administrative advices) from the Associate Administrator for Shipbuilding, Operations, and Research in accordance with the provisions of the Anti-Deficiency Act (31 U.S.C. 1341), and section 4.04 of MAO 410-1.
- 3 Validate each action which commits, obligates, or transfers funds affecting an RRF or Schoolship allocation for the region only when sufficient funds remain in the allocation for that action.
- 4 Report any apparent Anti-Deficiency Act violations immediately to the Region Director, the Region Ship Operations and Maintenance Officer, Headquarters Allotment Control Officer, Office of Accounting, and the applicable Contracting Officer.
- 5 Establish and maintain a detailed and accurate fund control record system as prescribed by the Headquarters Allotment Control Officer.

- 6 Assure that the commitment and obligating documents provided by the Contracting Officer (including small purchasing officers) are properly classified. Financial accounting classification must include CAN, object class, and obligation/document numbers, project number, appropriate vessel, and phase in accordance with the current fiscal year's classification codes provided by the Office of Budget. Promptly forward commitment and obligation documents together with the appropriate backup documentation to the Office of Accounting via the Headquarters Allotment Control Officer for entry into the accounting system.
- 7 Review monthly accounting reports and promptly resolve apparent omissions or discrepancies with the Headquarters Allotment Control Officer.
- 8 Review monthly the open prior year obligations (using the R313 report) to ensure the validity of those obligations. Annotate a copy of the R313 report with a "V" to indicate a valid open obligation, a "C" to request the Office of Accounting to close out an item by deobligating it, or an appropriate footnote if the item does not fall into either of these categories. Forward by memorandum the annotated copies of pages from the R313 report to the Office of Accounting with information copy to the Headquarters Allotment Control Officer.
- 9 Ensure that bills forwarded for payment to the Division of Accounting Operations, via the Headquarters Allotment Control Officer, are annotated to show CAN, object class, and document/obligation number to be charged, and if appropriate the vessel, project number, and phase.
- 10 Record all payments to be made to contractors in the fund control record system required in paragraph 5 above to ensure that they do not exceed the funds obligated. Review monthly the R303 report to ensure that the payments have been correctly entered into the accounting system and report any discrepancy to the Chief, Division of Accounting Operations, and the applicable Contracting Officer.
- 11 Provide a status report weekly to the Region Ship Operations and Maintenance Officer with a copy to the Headquarters Allotment Control Officer (see Exhibit A) summarizing current RRF and Schoolship Maintenance allocations, commitments, obligations, expenditures, and balances.

- 12 Provide the Headquarters Program Control Officer with copies of all approved travel orders with respect to the RRF Program.

1.05 Designation of Headquarters Program Control Officer:

The Director, Office of Ship Operations, shall designate a Headquarters Program Control Officer.

1.06 Duties of Headquarters Program Control Officer:

The Headquarters Program Control Officer shall:

- 1 Coordinate the development and review of the annual RRF Program Work Plan estimates and program justifications for the RRF and Schoolship Programs.
- 2 Coordinate all funding and/or financial activities associated with the availability of funds for the acquisition of RRF ships and during the transition to MARAD custody phase.
- 3 Control the expenditure of all travel funds with respect to the RRF Program.
- 4 Obtain approval for all changes to the RRF program work plan and update the plan quarterly. The plan shall be consistent with the latest allotment.
- 5 Prepare justifications for billings (Form MA-4774) to Navy for reimbursement of authorized RRF expenditures.

Section 2. Duties of Region Ship Operations and Maintenance Officers:

2.01 Purpose:

Each Region Ship Operations and Maintenance Officer with respect to RRF and Schoolship maintenance fund control shall follow the procedures set forth in this section to assure that all funding transactions are properly recorded and reported.

2.02 Funding for Contracts:

- 1 Before the issuance of any procurement action, the Region Ship Operations and Maintenance Officer shall consult with the Region Fund Control Officer to determine the amount of funds that are or will be available for the proposed work. If sufficient funds are not or will not be available, the Region Ship Operations and Maintenance Officer shall request additional funding or reprogramming of other available funds from the Headquarters Program Control Officer. (A copy of the request should be sent to the Headquarters Allotment Control Officer.) Requests for reprogramming, between projects, of funding already allocated to the Region must be validated by the Region Fund Control Officer indicating that sufficient funding is available for the requested transfer of funding. Except in emergency situations, requests for additional funding shall be made in writing. In emergencies, verbal requests may be approved by the Director, Office of Ship Operations, and subsequently confirmed in writing.
- 2 Once it is determined that funds are available to cover the estimated cost of the work, and the Region Fund Control Officer has assigned a commitment number and has with the Region Ship Operations and Maintenance Officer signed off on the appropriate procurement request (Form MA-949), and it has been approved in accordance with the Maritime Administration Acquisition Procedures (MAAP), the Contracting Officer may release an IFB.
- 3 Prior to contract award, the Contracting Officer shall determine that the award would be within the commitment amount established under paragraph 2 above. If insufficient, the Region Ship Operations and Maintenance Officer shall prepare a procurement request (Form MA-949) to obtain the necessary validation of additional funding from the Region Fund Control Officer.
- 4 After a contract is awarded, the Contracting Officer shall forward a signed copy of the contract to the Region Fund Control Officer, who will assign an obligation number to the contract and annotate a reference to the applicable commitment document established under paragraph 2 above.

- 5 As early as possible in the contracting process, the Region Ship Operations and Maintenance Officer, in consultation with the Contracting Officer, shall develop an estimated cost of additional work and consult with the Region Fund Control Officer to ensure that the related commitment for such additional work items (extras) contains sufficient balance to cover the estimated cost of the extras. An additional work item may not be requested unless the related commitment is sufficient to cover the cost of that item and is approved by the Contracting Officer.

- 6 When work called for in a contract is terminated, the Region Ship Operations and Maintenance Officer shall develop and provide a procurement request (Form MA-949) to the Contracting Officer to modify the scope of work and determine the amount that the contract price should be reduced to compensate for the terminated work. The procurement request will be validated by the Region Fund Control Officer to reflect the decrease in commitment/obligation.

2.03 Funding for Purchase Orders:

Before requesting repair work or the procurement of items by use of a Form MA-949 (Supply, Equipment or Service Order/Contract), the Region Ship Operations and Maintenance Officer shall determine fund availability in the same manner as provided for contracts in subsection 2.02 above.


JOHN GAUGHAN
Maritime Administrator

Prepared by: Vonnie Malcom
 Assistant to Contracts/Program Control Manager
 MAF 426-2253

(SAMPLE REPORT)

VESSEL OPERATIONS REVOLVING FUND (VORF)

ALLOTMENT CODE 81,85,91 & 95

PERIOD 10/1/85 THRU 09/30/86

DESCRIPTION			ALLOTMENT	COMMITMENTS	OBLIGATIONS	TOTAL	
CAN NO.	OBJECT CLASS	TITLE	PLANNED AMOUNT	TO DATE	TO DATE	COMMITMENTS & OBLIGATIONS	BALANCE
5014434		ACQUISITION OF VESSELS	216,990,000.00	0.00	199,826,720.00	199,826,720.00	17,163,280.00
5014434		SHIP ACQUISITION SURVEY 86	0.00	0.00	0.00	0.00	0.00
		TOTAL PHASE 1	216,990,000.00	0.00	199,826,720.00	199,826,720.00	17,163,280.00
5014396		ADVENTURER	859,975.00	0.00	859,175.00	859,175.00	800.00
5014397		AGENT	987,000.00	0.00	986,994.97	986,994.97	5.03
5014398		AIDE	237,800.00	0.00	236,400.00	236,400.00	1,400.00
5014398		AIDE SEP CONSOL SYSTEM	0.00	0.00	0.00	0.00	0.00
5014401		AMBASSADOR	236,300.00	0.00	235,000.00	235,000.00	1,300.00
5014401		AMBASSADOR SEP CONSOL SYS	0.00	0.00	0.00	0.00	0.00
5014538		AMERICAN VICTORY	46,836.00	0.00	45,144.00	45,144.00	1,692.00
5014438		AUSTRAL LIGHTNING	0.00	0.00	0.00	0.00	0.00
5014402		BANNER	989,544.00	0.00	988,749.00	988,749.00	795.00
5014595		BUILDER	0.00	0.00	0.00	0.00	0.00
5014403		CAPE ALAVA	1,340,368.00	0.00	1,338,383.00	1,338,383.00	1,985.00
5014404		CAPE ALEXANDER	1,249,500.00	0.00	1,248,313.11	1,248,313.11	1,186.89
5014405		CAPE ANN	355,250.00	0.00	355,250.00	355,250.00	0.00
5014406		CAPE ARCHWAY	1,390,742.00	0.00	1,388,941.25	1,388,941.25	1,800.75
5014407		CAPE AVINOF	333,500.00	0.00	333,500.00	333,500.00	0.00
5014400		CAPE CANAVERAL	957,569.00	0.00	957,569.00	957,569.00	0.00
5014399		CAPE CANSO	618,541.00	0.00	616,118.00	616,118.00	2,423.00
5014419		CAPE CARTHAGE	173,319.00	0.00	171,679.00	171,679.00	1,640.00
5014409		CAPE CATOCHE	172,319.00	0.00	165,391.00	165,391.00	6,928.00
5014542		CAPE DECISION	424,150.00	0.00	423,160.00	423,160.00	990.00
5014540		CAPE DIAMOND	718,170.00	0.00	718,170.00	718,170.00	0.00
5014541		CAPE DOMINGO	703,590.00	0.00	703,590.00	703,590.00	0.00
5014436		CAPE DOUGLAS	867,470.00	0.00	867,470.00	867,470.00	0.00
5014435		CAPE DUCATO	317,410.00	0.00	316,391.00	316,391.00	1,019.00
5014543		CAPE HENRY	187,367.00	0.00	187,367.00	187,367.00	0.00
5014545		CAPE HORN	56,667.00	0.00	56,667.00	56,667.00	0.00
5014544		CAPE HUDSON	56,666.00	0.00	56,666.00	56,666.00	0.00
5014408		CATWBA VICTORY	28,950.00	0.00	27,282.78	27,282.78	1,667.22
5014410		COURIER	1,964,125.00	0.00	1,962,409.07	1,962,409.07	1,715.93
5014411		CRACKER STATE MARINER	1,500.00	0.00	1,500.00	1,500.00	0.00
5014595		EXPORT COMMERCE	0.00	0.00	0.00	0.00	0.00
5014595		EXPORT LEADER	0.00	0.00	0.00	0.00	0.00
5014394		GEM STATE	1,628,885.00	0.00	1,628,885.00	1,628,885.00	0.00
5014394		GEM STATE TRAINING	720,000.00	0.00	720,000.00	720,000.00	0.00
5014414		GREAT REPUBLIC	0.00	0.00	0.00	0.00	0.00
5014415		KEYSTONE STATE	852,185.00	0.00	850,185.00	850,185.00	2,000.00
5014415		KEYSTONE STATE TRAINING	725,000.00	0.00	725,000.00	725,000.00	0.00
5014595		KEYSTONE (BOLD EAGLE EX.)	0.00	0.00	0.00	0.00	0.00
5014416		LAKE	1,085,850.00	0.00	1,085,850.00	1,085,850.00	0.00
5014418		LONE STAR MARINER	0.00	0.00	0.00	0.00	0.00
5014420		OHIO	1,500.00	0.00	1,500.00	1,500.00	0.00
5014421		OLD DOMINION MARINER	0.00	0.00	0.00	0.00	0.00
5014434		OUTPORTING	3,507,895.00	0.00	3,507,895.00	3,507,895.00	0.00
5014539		POTOMAC (OPDS)	54,600.00	0.00	54,600.00	54,600.00	0.00

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EXHIBIT A

5014425	SANTA CLARA	1,000.00	0.00	853.00	853.00	147.00
5014426	SANTA CRUZ	0.00	0.00	0.00	0.00	0.00
5014427	SANTA ELENA	0.00	0.00	0.00	0.00	0.00
5014428	SANTA ISABEL	0.00	0.00	0.00	0.00	0.00
5014429	SANTA LUCIA	0.00	0.00	0.00	0.00	0.00
5014430	SCAN	1,096,100.00	0.00	1,096,100.00	1,096,100.00	0.00
5014431	SOUTHERN CROSS	217,050.00	0.00	213,441.58	213,441.58	3,608.42
5014434	CONTINGENCY	0.00	0.00	0.00	0.00	0.00
5014434	RRF CONTRACT STUDIES	0.00	0.00	0.00	0.00	0.00
5014434	RRF CPX	45,483.00	0.00	44,998.00	44,998.00	485.00
5014434	RRF DOT SECURITY SYSTEMS	200,000.00	0.00	200,000.00	200,000.00	0.00
5014434	T-AVB/WRIGHT	1,368,000.00	0.00	1,368,000.00	1,368,000.00	0.00
5014434	T-AVB/WRIGHT DEF CONV	2,075,000.00	0.00	2,075,000.00	2,075,000.00	0.00
5014434	SPARE PARTS ACQUISITION	102,000.00	0.00	100,000.00	100,000.00	2,000.00
5014434	VICTORY SHIP VALIDATION	0.00	0.00	0.00	0.00	0.00
5014434	MISC. SUPPLIES	261,935.00	0.00	257,661.05	257,661.05	4,273.95
5014595	KEYSTONE STATE LOTS EX.	0.00	0.00	0.00	0.00	0.00
5014595	EXPORT LEADER LOTS EX.	0.00	0.00	0.00	0.00	0.00
	TOTAL PHASE 4	30,348,961.00	0.00	30,308,311.33	30,308,311.33	40,649.67
5014396	ADVENTURER EXERCISE	950,000.00	0.00	950,000.00	950,000.00	0.00
5014435	CAPE DUCATO EXERCISE	740,000.00	0.00	740,000.00	740,000.00	0.00
5014542	CAPE DECISION EXERCISE	1,500,000.00	0.00	1,500,000.00	1,500,000.00	0.00
5014394	GEM STATE EXERCISE	26,000.00	0.00	26,000.00	26,000.00	0.00
	TOTAL PHASE 5	3,216,000.00	0.00	3,216,000.00	3,216,000.00	0.00
5014615	CAPE DECISION OPERATIONS	4,063,000.00	0.00	4,063,000.00	4,063,000.00	0.00
5014615	CAPE DUCATO OPERATIONS	2,105,000.00	0.00	2,105,000.00	2,105,000.00	0.00
5014615	PATRIOT STATE OPERATIONS	260,500.00	0.00	260,500.00	260,500.00	0.00
5014625	POTOMAC MSC LAY-UP	1,405,000.00	0.00	1,398,261.00	1,398,261.00	6,739.00
	TOTAL PHASE 0	7,833,500.00	0.00	7,826,761.00	7,826,761.00	6,739.00
5014434	SEALIFT ENHANCEMENT-PH 6	225,000.00	0.00	184,228.40	184,228.40	40,771.60
5014434	SEALIFT ENHAN.ELE.UPGRADE	1,000,000.00	0.00	937,000.00	937,000.00	63,000.00
5014396	ADVENTURER SEF	830,000.00	0.00	830,000.00	830,000.00	0.00
5014397	AGENT SEF	700,000.00	0.00	700,000.00	700,000.00	0.00
5014403	CAPE ALAVA SEF	2,360,500.00	0.00	2,360,500.00	2,360,500.00	0.00
5014406	CAPE ARCHWAY SEF	2,901,807.00	0.00	2,901,807.00	2,901,807.00	0.00
	TOTAL PHASE 6	8,017,307.00	0.00	7,913,535.40	7,913,535.40	103,771.60
	TOTAL RRF	266,405,760.00	0.00	249,091,327.73	249,091,327.73	17,314,440.27
5014415	T-ACS 1 VESSEL	0.00	0.00	0.00	0.00	0.00
5014394	T-ACS 2 VESSEL	210,000.00	0.00	0.00	0.00	210,000.00
5014437	T-ACS 3 VESSEL	4,228,216.00	0.00	4,228,216.00	4,228,216.00	0.00
5014412	T-ACS 4 VESSEL	20,469,333.00	0.00	14,414,519.00	14,414,519.00	6,054,814.00
	T-ACS 5 VESSEL	20,460,334.00	0.00	14,334,031.00	14,334,031.00	6,126,303.00
	T-ACS 6 VESSEL	20,460,333.00	0.00	14,370,004.00	14,370,004.00	6,089,529.00
	TOTAL T-ACS	65,828,216.00	0.00	47,347,570.00	47,347,570.00	18,480,646.00
	GRAND TOTAL RRF & T-ACS	332,233,980.00	0.00	296,438,897.73	296,438,897.73	35,795,086.27

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EXHIBIT A

Prepa : Vonnie Malcom
 Assis. of Contracts/Program Control Manager
 MAR-732 426-2253

EASTERN REGION SCHOOLSHIP - M&R 69X1750 ALLOTMENT 20 PERIOD 10/1/85 THRU 09/30/86

DESCRIPTION			PLANNED	ALLOTMENT	COMMITMENTS	OBLIGATIONS	TOTAL	
CAN NO.	OBJECT CLASS	TITLE	AMOUNT	TO DATE	TO DATE	TO DATE	COMMITMENTS & OBLIGATIONS	BALANCE
5010442	257M	STATE OF MAINE - CONTRACT	993,748.00	986,748.00	0.00	949,323.02	951,078.17	35,669.83
5010442	2684	STATE OF MAINE - SUPPLIES	117,000.00	124,000.00	0.00	119,395.19	119,395.19	4,604.81
5010442	3161	STATE OF MAINE - EQUIP.	37,000.00	37,000.00	0.00	35,334.38	35,334.38	1,665.62
5010444	257M	EMPIRE STATE - CONTRACT	1,334,110.00	1,334,110.00	0.00	1,225,348.23	1,225,348.23	108,761.77
5010444	2684	EMPIRE STATE - SUPPLIES	96,500.00	96,500.00	0.00	85,588.42	85,588.42	10,911.58
5010444	3161	EMPIRE STATE - EQUIP.	0.00	0.00	0.00	0.00	0.00	0.00
5010444	311A	EMPIRE STATE - REPLACEMENT	8,500,000.00	8,500,000.00	0.00	0.00	0.00	8,500,000.00
5010443	257M	PATRIOT STATE - CONTRACT	3,395,642.00	3,395,642.00	0.00	1,051,560.60	1,051,560.60	2,344,081.40
5010443	2684	PATRIOT STATE - SUPPLIES	100,000.00	101,000.00	0.00	62,412.23	62,412.23	38,587.77
5010443	3161	PATRIOT STATE - EQUIP.	45,000.00	44,000.00	0.00	42,058.94	42,058.94	1,941.06
		TOTAL SCHOOLSHIP	14,619,000.00	14,619,000.00	0.00	3,571,021.01	3,572,776.16	11,046,223.84

Plan amount reflects Gramm-Rudman-Hollings Reductions.

MAO 630-8

EXHIBIT A

Prepa : Vonnie Malcom
 Assis to Contracts/Program Control Manager
 MAR-732 426-2253

EASTERN REGION SCHOOLSHIP - M&R 69X1750 ALLOTMENT 20 PERIOD 10/1/85 THRU 09/30/86

DESCRIPTION			PLANNED AMOUNT	ALLOTMENT TO DATE	COMMITMENTS TO DATE	OBLIGATIONS TO DATE	TOTAL COMMITMENTS & OBLIGATIONS	BALANCE
CAN NO.	OBJECT CLASS	TITLE						
5010442	257M	STATE OF MAINE - CONTRACT	993,748.00	986,748.00	0.00	949,323.02	951,078.17	35,669.83
5010442	2684	STATE OF MAINE - SUPPLIES	117,000.00	124,000.00	0.00	119,395.19	119,395.19	4,604.81
5010442	3161	STATE OF MAINE - EQUIP.	37,000.00	37,000.00	0.00	35,334.38	35,334.38	1,665.62
5010444	257M	EMPIRE STATE - CONTRACT	1,334,110.00	1,334,110.00	0.00	1,225,348.23	1,225,348.23	108,761.77
5010444	2684	EMPIRE STATE - SUPPLIES	96,500.00	96,500.00	0.00	85,588.42	85,588.42	10,911.58
5010444	3161	EMPIRE STATE - EQUIP.	0.00	0.00	0.00	0.00	0.00	0.00
5010444	311A	EMPIRE STATE - REPLACEMENT	8,500,000.00	8,500,000.00	0.00	0.00	0.00	8,500,000.00
5010443	257M	PATRIOT STATE - CONTRACT	3,395,642.00	3,395,642.00	0.00	1,051,560.60	1,051,560.60	2,344,081.40
5010443	2684	PATRIOT STATE - SUPPLIES	100,000.00	101,000.00	0.00	62,412.23	62,412.23	38,587.77
5010443	3161	PATRIOT STATE - EQUIP.	45,000.00	44,000.00	0.00	42,058.94	42,058.94	1,941.06
TOTAL SCHOOLSHIP			14,619,000.00	14,619,000.00	0.00	3,571,021.01	3,572,776.16	11,046,223.84

Plan amount reflects Gramm-Rudman-Hollings Reductions.

MAO 630-8

EXHIBIT A