

Programs with Respect to Relief
and Rescues of Refugees: Other
Government Agencies

Budget Circulars
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EXECUTIVE OFFICE OF THE PRESIDENT
BUREAU OF THE BUDGET
Washington, D. C.

BULLETIN NO. 1945-46:4

August 1, 1945

TO THE HEADS OF EXECUTIVE DEPARTMENTS AND ESTABLISHMENTS

SUBJECT: Bureau of the Budget Circulars in effect August 1, 1945

This bulletin sets forth a listing of Bureau of the Budget Circulars in effect as of August 1, 1945. It will be useful to those persons who seek to maintain an up-to-date list of these releases.

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HAROLD D. SMITH
Director

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EXECUTIVE OFFICE OF THE PRESIDENT
BUREAU OF THE BUDGET
WASHINGTON 25, D.C.

Bulletin No. 1945-46:3

July 23, 1945

TO THE HEADS OF EXECUTIVE DEPARTMENTS AND ESTABLISHMENTS

SUBJECT: Monthly reports on employment

The information on monthly employment reports now submitted to the Civil Service Commission and the Bureau of the Budget on Civil Service Commission Form 3257 does not meet the needs of the Bureau in connection with its establishment of personnel ceilings under Section 607 of the Federal Employees Pay Act of 1945. Accordingly, the Bureau of the Budget is requesting the submission of special monthly reports on employment until such time as the Civil Service Commission form may be revised.

The current Civil Service Commission form calls for employment data on an appointment basis, does not require segregation as to full-time and part-time employment of persons who serve on a "when-actually-employed" (WAE) basis or persons on a "\$1-a-year" or "\$1-a-month" basis, and does not include a sufficient breakdown on "without compensation" (WOC) employees and "personal service obligations." To meet the requirements of Section 607, it is necessary that employment data be supplied in accordance with the pattern established in Budget submissions and the Bureau of the Budget must have information on man-months of part-time service and on actual obligations for personal services.

To provide the Bureau with the required information, each department and establishment is requested to submit not later than the fifteenth day following the close of each month a special report on employment. A report showing employment as of June 30, 1945, is also to be submitted by August 15, 1945. The total employment on such special reports must be reconcilable with data reported on Civil Service Commission Form 3257 for the same periods. A separate report shall be prepared for each ceiling unit. Such reports shall be submitted in single copies and shall be made by using copies of Bureau of the Budget Form A-29. The words "Estimate of Personnel Requirements" shall be stricken on copies of the form so used and the caption "Employment as of (date)" inserted. The actual obligations reported on lines 11, 12, and 13 shall include the total amount of the pay rolls for pay periods ending during the month preceding that for which employment is reported. Only the heading and lines 1 through 13 of the form will be used for these special reports.

The departments and establishments will be advised when the reports called for by this bulletin are no longer required.

HAROLD D. SMITH
Director

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EXECUTIVE OFFICE OF THE PRESIDENT
BUREAU OF THE BUDGET
Washington, D. C.

July 20, 1945

CIRCULAR NO. A-32
Revised

TO THE HEADS OF EXECUTIVE DEPARTMENTS AND ESTABLISHMENTS

SUBJECT: Limitations and services under the National War Agencies
Appropriation Act, 1946

This revision of Circular No. A-32 replaces and rescinds Circular No. A-32, Revised, dated July 1, 1944. It sets forth procedures applicable to certain war agencies during the fiscal year 1946 for the establishment of limitations on objects of expenditure and for the performance of services rendered for such war agencies by other departments and establishments of the Government. Principal changes from the procedure applicable during the fiscal year 1945, as set forth in Circular No. A-32, Revised, dated July 1, 1944, are as follows:

- a. Increase the exemption from prior approval of the Bureau of the Budget from \$5,000 to \$10,000;
- b. Increase the exemption from prior approval of the Bureau of the Budget from 60 to 90 man-days in the case of detail or loan of personnel.

Establishment of Limitations for Certain Objects of Expenditure

1. With the exception of special projects performed by non-governmental agencies, the National War Agencies Appropriation Act, 1946 (sec. 103), provides that only such amounts as shall be approved by the Bureau of the Budget (hereinafter called the Bureau) may be expended for traveling expenses, printing and binding, and the purchase of motor-propelled passenger-carrying vehicles, from sums set apart for special projects from appropriations for all agencies coming within the purview of said section.

2. Pursuant to such provision, each agency so affected shall submit to the Bureau not later than July 31, 1945, a distribution of such sums provided for special projects which have not otherwise been excepted from the requirements of this provision, showing separately the amounts estimated to be required for the objects mentioned above. Upon approval of the amounts which may be expended for traveling expenses, printing and binding, and the purchase of motor-propelled passenger-carrying vehicles, there shall be established such accounts or controls as may be necessary to assure compliance with said limitations.

(No. A-32)

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Performance of Work or Services by Other Agencies

3. The National War Agencies Appropriation Act, 1946 (sec. 104), also prohibits the performance of work or the rendering of service by other Government agencies for any agency affected by said section, with or without reimbursement (including the detail or loan of personnel) without the prior approval of the Bureau unless under specific authority of other law.

4. Requests for such approval shall be submitted to the Bureau on Bureau of the Budget Form No. 397, Revised, "Order for Performance of Work or Rendering of Service," sufficiently in advance of the commencement date to permit their approval in accordance with requirements of the law. Insofar as practicable, similar types of activities to be performed by one department or establishment shall be combined in a single Form 397. The following information will be shown on this form:

- a. Name of the performing agency.
- b. At the end of the opening paragraph, the name of the requesting agency.
- c. A brief but adequate description of the work or service requested under "Description of Project." If space provided is not sufficient to permit an adequate description of the project such description should be continued on the reverse side of the form or may be included as an attachment. If an attachment is used, this fact should be noted on the face of the form. In the case of statistical projects, indicate status of clearance pursuant to Regulation A issued by the Director of the Bureau under the Federal Reports Act, 1942.
- d. Duration of project.
- e. By means of an "X" whether a working fund as defined in Budget-Treasury Regulation No. 1, Revised, is to be established or if reimbursement is to be made after the performance of the work or services.
- f. The amount of funds to be transferred (advanced) or reimbursed, if any, set forth by object classification, as shown in Budget-Treasury Regulation No. 1, Revised. However, any amounts included for (1) traveling expenses, (2) printing and binding, and (3) the purchase of motor-propelled passenger-carrying vehicles shall be shown as separate items and any request involving personal services should include all overtime and be so noted.

If the funds to be transferred are taken from sums set apart for special projects, any expenditures for travel, printing

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and binding, or the purchase of motor-propelled passenger-carrying vehicles will be charged against the limitations established by the Bureau of the Budget in accordance with section 103 of the Act. In order that the General Accounting Office may be informed in each case whether the limitations of section 103 apply, Forms 397 or requests initiated under the provisions of paragraph 8 of this circular shall carry one of the following notations, whichever is appropriate, typed in the lower left-hand corner by the requesting agency:

Note:--Transferred from funds set apart for special projects.

or

Note:--Not transferred from funds set apart for special projects.

5. After signature of the representative of the requesting agency has been affixed, the Form 397, Revised, should be sent to the performing agency in a sufficient number of copies to permit the performing agency, after indicating its acceptance of the order, to transmit the original and three copies to the Bureau. After approval by the Bureau, the original of the approved order will be returned to the performing agency and one copy will be sent to the requesting agency.

6. The amounts shown for traveling expenses, printing and binding, and the purchase of motor-propelled passenger-carrying vehicles in the space provided for Bureau approval will be considered as limitations on amounts which may be expended for such purposes. Any request for change in such limitations shall be submitted on Form 397, Revised, as a supplement to the original request.

7. In submitting Form 397, such memoranda and letters as relate to negotiations which have transpired between the affected agencies should accompany the request. A supply of the forms may be secured by contacting the Publications Unit of the Bureau (Executive Office, telephone extension 6).

8. An agency may request any other Government agency to perform work or services without the necessity of submitting Form 397, as above, if such work or services (a) are to be performed outside the 48 States and the District of Columbia or (b) involve not more than \$10,000 or, in the case of detail or loan of personnel, not more than 90 man-days. In those cases where payments are to be made for services performed under this paragraph, the agency requesting such services will establish limitations on the amounts which may be expended for traveling expenses, printing and binding, and the purchase of motor-propelled passenger-

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carrying vehicles and the performing agency shall be bound by such limitations, and the transferring document should clearly state each such limitation. Each requesting agency shall submit monthly reports to the Bureau showing with respect to each case, the name of the agency performing the work or service, the nature of the work or service, and the current estimate of the amount transferred or reimbursed or to be transferred or reimbursed. This report should be submitted to the Bureau not later than 15 days after the close of the month for which the report is rendered. If no work or service was performed under such authorization, the report should so state. The continuation of the foregoing authorizations is contingent upon the regular submission of these reports and full compliance with all other provisions of the law and this Circular.

9. In the event special projects are initiated under authorizations as outlined in paragraph 8 hereof and it is later estimated that the total cost will exceed \$10,000 or that details will involve more than 90 man-days, it will be incumbent upon the requesting agency immediately to submit such project to the Bureau for further specific approval in accordance with the procedure contained in this Circular. The request shall be accompanied by an explanation of the circumstances surrounding such project and the extent to which the project has already progressed.

10. The provisions of this Circular do not in any way modify, amend, revise, or alter the provisions contained in Bureau of the Budget Circular No. A-2 and Regulation A under the Federal Reports Act, 1942.

11. Furnishing of statistical, research, or other reports or general information or other general services, of a kind and character normally furnished to departments or establishments by other departments or establishments without reimbursement, will not require clearance by the Bureau.

HAROLD D. SMITH
Director

(No. A-32)

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EXECUTIVE OFFICE OF THE PRESIDENT
BUREAU OF THE BUDGET
Washington, D.C.

July 16, 1945

Amendment to
CIRCULAR NO. A-8

TO: THE HEADS OF EXECUTIVE DEPARTMENTS AND ESTABLISHMENTS

SUBJECT: Various allowances payable to Federal officers and employees stationed in foreign countries, etc.

This amendment to Bureau of the Budget Circular No. A-8 replaces and rescinds the Amendment to Circular No. A-8 dated September 29, 1944. The changes incorporated herein are: (a) provision for standard deductions from the special maximum foreign living allowance for liberated areas and for the Vatican City when military facilities and supplies are used, and amendment to the special allowance payable to employees whose dependents are not in the area; (b) publication of the special foreign living allowance for China authorized each month since the establishment of the allowance and provision for notification of changes in rates; (c) extension of cost of living allowances to certain officers and employees of the War Department; and (d) amendment to the payment of foreign living allowances on a monthly basis.

1. Groups 2, 3, and 4 as defined in paragraph 7, "Classification of officers and employees," of Part I and as indicated in Appendix II, are hereby redefined, effective July 1, 1944, to read as follows:

"Group 2: In a diplomatic mission, the counselors of embassy or legation or the senior first secretary acting as counselor; or, if there is neither a counselor of embassy or legation nor a senior first secretary acting as counselor, then the highest ranking diplomatic secretary.

"At a combined office, the counselors of embassy or legation or the senior first secretary acting as counselor and the consul general, provided that if only one Foreign Service officer is assigned to a combined office in any of the foregoing categories, then the second highest ranking diplomatic secretary or consular officer shall also be classified in this group; and provided further that if no Foreign Service officers are assigned to a combined office in any of the foregoing categories, then the two highest ranking diplomatic secretaries or consular officers at the post shall be classified in this group.

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"Attaches, who are neither Foreign Service officers nor vice consuls commissioned by the Secretary of State; commissioners; supervising agents; and technical and professional experts directly subordinate to their departments in Washington.

"Group 3: All Foreign Service officers assigned as diplomatic or consular officers and not included in Group 2; vice consuls commissioned by the Secretary of State and not included in Group 2; Foreign Service employees designated as administrative officers; assistant attaches (including Foreign Service officers designated as assistant attaches); assistant commissioners; inspectors; immigration technical advisers; treasury representatives; customs agents and deputy collectors of customs; technical and professional experts not directly subordinate to their departments in Washington, and junior technical experts.

"Group 4: All other employees."

2. The Secretary of State has established, pursuant to paragraphs 14a and 23 of Circular No. A -8, a special maximum foreign living allowance for all posts in liberated areas and for the Vatican City. This allowance shall be paid in lieu of all other allowances to all officers and employees stationed in liberated areas or in the Vatican City and who are entitled to allowances under this Circular, except Foreign Service personnel of the State Department. It shall be effective the first pay period beginning after July 31, 1945 and shall not exceed the following annual maxima:

<u>Classification</u> <u>Grade</u>	<u>Employees</u> <u>with dependents</u> <u>in the area</u>	<u>All other</u> <u>employees</u>
CAF-12, P-5, and above	\$3060	\$2520
CAF-9, P-3 to		
CAF-12, P-5	2700	2160
Below CAF-9, P-3	2520	1980

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correctness and necessity for the adjustment to the State Department which shall so certify to the Bureau of the Budget, unless the change shall be more than 20%, in which case prior authorization to make the adjustment must be obtained from the Secretary of State.

The Ambassador (or Charge d'Affaires) shall immediately notify the State Department, as well as agency offices in China, of changes in the basic allowance. The State Department shall notify the Bureau of the Budget. Changes in the basic rate will be published as amendments to this Circular.

Since the establishment of the special allowance for China effective October 1, 1944, the following annual rates have been authorized:

<u>Effective date</u>	<u>Government quarters provided</u>	<u>Government quarters not provided</u>
November 1, 1944	\$1500	\$2000
December 1, 1944	1500	2000
January 1, 1945	1050	1550
February 1, 1945	1050	1550
March 1, 1945	1223	1723
April 1, 1945	1412	1912
May 1, 1945	1412	1912
June 1, 1945	1412	1912

4. Effective July 1, 1945, Part III of Circular No. A-8 shall be applicable to civilian officers and employees of the War Department who are citizens of the United States and are permanently stationed in foreign countries. (Public Law 126, approved July 3, 1945).

5. In lieu of the payment of foreign living allowances on a monthly basis, Circular No. A-8 is amended to provide for the payment of living allowances on the basis of the pay periods established by the Federal Employees Pay Act of 1945. Hereafter, changes in allowances shall be effective the first pay period beginning after the last day of the month in which the determination is made.

HAROLD D. SMITH
Director

(No. A-8)

000211

EXECUTIVE OFFICE OF THE PRESIDENT
BUREAU OF THE BUDGET
Washington, D. C.

BULLETIN NO. 1945-46:2

July 13, 1945

TO THE HEADS OF EXECUTIVE DEPARTMENTS AND ESTABLISHMENTS

SUBJECT: Administrative adjustments in compensation schedules

The Committee on Civil Service of the House of Representatives in reporting the bill (H.R. 3393), which has since been enacted into law as the "Federal Employees Pay Act of 1945," stated with reference to certain Federal employees whose salaries are fixed by the heads of agencies under authority of law --

"The Committee anticipates, accordingly, that this authority will be exercised to bring such schedules into line with the compensation schedules of the Classification Act, as amended by this bill."

The Bureau of the Budget has received many inquiries from departments and agencies having employees whose salaries are fixed by the head of the agency under authority of law.

In view of the fact that the granting of comparable increases to these employees would necessitate the incurrence of a deficiency on the part of certain agencies the Bureau contacted the Chairmen of the House and Senate Appropriations Committees to ascertain whether the incurrence of deficiencies for this purpose would be considered as a violation of the Anti-Deficiency Law.

In reply Chairman Cannon of the House Appropriations Committee stated, "You state in your letter that the granting of increases to excepted employees may involve the apportionment of available funds on an unequal basis and occasion the submission of supplemental estimates at a later date. The circumstances are such, perhaps, that there would be no violation of the spirit of the Anti-Deficiency Act. That would be for administrative determination."

Acting Chairman McKellar of the Senate Appropriations Committee stated, "The Senate Committee on Appropriations cannot advise you as to how the funds appropriated in the War Agencies Appropriation Bill and the funds made available to the other Federal Agencies you mention, shall be allocated or divided. We suggest, however, to you that before any increases of salaries are made in any of these Agencies that the Agencies involved should obtain appropriate Budget estimates, submit them to Congress, and come down before the Committees on Appropriations of Congress and justify such estimates." (Copies of the letters received from the respective committees are attached.)

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In view of the foregoing the Bureau of the Budget will not consider the apportionment of funds on an unequal basis to make possible the granting of increases to this type of employee whenever such apportionment contemplates the later submission of a supplemental estimate to cover such additional expense. However, the Bureau will consider supplemental estimates for this purpose. Such estimates shall be based on the formula contained in the attached memorandum from the Director of Economic Stabilization. These estimates must be submitted by August 15th and shall be limited to the additional funds required to grant these increases in basic pay. Instructions will be issued at a later date with respect to the submission of supplemental estimates to cover the additional costs resulting from the enactment of the Federal Employees Pay Act of 1945.

HAROLD D. SMITH
Director

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the Bureau of the Budget will not consider
unequal basis to make possible the
employees whenever such appropriation
will consider
shall be
from the

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UNITED STATES SENATE
Committee on Appropriations

July 11, 1945.

Hon. Harold D. Smith, Director,
Bureau of the Budget,
Executive Office of the President,
Washington, D. C.

My dear Mr. Director:

Your letter of July 1, 1945, concerning the adjustment of certain salaries in the War Agencies Appropriation Bill and certain other Federal Agencies, has been received and noted.

The Senate Committee on Appropriations cannot advise you as to how the funds appropriated in the War Agencies Appropriation Bill and the funds made available to the other Federal Agencies you mention, shall be allocated or divided. We suggest, however, to you that before any increases of salaries are made in any of these Agencies that the Agencies involved should obtain appropriate Budget estimates, submit them to Congress, and come down before the Committees on Appropriations of Congress and justify such estimates.

We wish further to suggest that it is our information that salaries paid by a number of Agencies not under civil service are much higher than those paid for similar work in Agencies under civil service, and we think that this should not be tolerated. We refer you to the last report on Federal Personnel, being Senate Document 131, 78th Congress, 1st Session, submitted by the Joint Committee on Reduction of Non-essential Federal Expenditures, of which Senator Byrd is Chairman, which report will give you shocking details. This Committee cannot approve the matters in question.

Yours very truly,

/s/ Kenneth McKellar

Acting Chairman, Senate Committee
on Appropriations

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HOUSE OF REPRESENTATIVES
Committee on Appropriations

June 30, 1945.

My dear Mr. Smith:

I am in receipt of your letter of the 25th instant, with respect to extending the provisions of the Federal Employees Pay Adjustment Act of 1945 to certain Federal employees whose salaries are fixed by the heads of agencies under authority of law.

I note that the report of the Committee on Civil Service (Report No. 726, dated June 8, 1945) on the bill (H. R. 3393), which is the basis for the Act aforementioned, contains the following statement with respect to such excepted employees:

"The Committee anticipates, accordingly, that this authority will be exercised to bring such schedules into line with the compensation schedules of the Classification Act, as amended by this bill".

It does not appear that the Congress will enact any provision that would give specific assent on the part of the Congress to a course that would remove discrimination as between employees included and excluded from the provisions of the Act in question.

In such circumstances, the matter becomes one for administrative determination, and, whatever that may be, I suggest there should be uniformity of action.

You state in your letter that the granting of increases to excepted employees may involve the apportionment of available funds on an unequal basis and occasion the submission of supplemental estimates at a later date. The circumstances are such, perhaps, that there would be no violation of the spirit of the Anti-Deficiency Act. That would be for administrative determination.

Sincerely yours,

/s/ Clarence Cannon

Chairman.

Hon. Harold D. Smith, Director,
Bureau of the Budget,
Washington, D. C.

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OFFICE OF ECONOMIC STABILIZATION
Washington, D. C.

July 7, 1945

William H. Davis
Director

MEMORANDUM TO: The Director
Bureau of the Budget

FROM: William H. Davis
Director of Economic Stabilization

The Bureau of the Budget has made inquiry of this office concerning the problem of increasing the basic salary rates for positions in the Federal Government not covered by the Federal Employees Pay Act of 1945 due to the fact that the rates of pay are fixed by administrative authority vested in the heads of the departments and agencies. This office has discussed the problem with the War Labor Board and the stabilization office of the Bureau of Internal Revenue. The conclusion was reached that any increases granted to employees holding positions for which the basic rates of pay are fixed administratively, providing such increases are made in accordance with the formula established by the Federal Employees Pay Act of 1945, would be within the stabilization program in cases where:

- (1) The basic pay rates are fixed in accordance with the rates and principles established by the Classification Act of 1923, as amended,
- (2) The basic pay rates are fixed in accordance with the rates established by Executive Order 6746 of June 21, 1934, or
- (3) The basic pay rates in use by the department or agency have not been revised since January 1, 1941.

With respect to paragraphs (2) and (3) above, in cases where the basic rates of pay have been increased since January 1, 1941, the amounts of such increases in basic rates should be deducted from the amounts of the increases resulting from the application of the formula provided in the Federal Employees Pay Act of 1945.

/s/ William H. Davis
Director

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EXECUTIVE OFFICE OF THE PRESIDENT
BUREAU OF THE BUDGET
Washington, D. C.

July 12, 1945

CIRCULAR NO. A-29
Revised

TO THE HEADS OF EXECUTIVE DEPARTMENTS AND ESTABLISHMENTS

SUBJECT: Determination of personnel requirements

This revision of Circular No. A-29 replaces and rescinds Circular No. A-29, dated May 10, 1944, in conformity with the Federal Employees Pay Act of 1945 (Public Law 106). Principal changes incorporated in this revision are as follows:

- a. Data on the revised Form No. A-29 will be in agreement with those in Section 1 of the revised Civil Service Commission Form No. 3257, which will be released in the near future.
 - b. The first Estimate of Personnel Requirements under the new law should be submitted by July 23 and shall cover the period beginning July 1 and ending September 30, 1945. Subsequent submittals will be due at regular quarterly intervals as hereinafter indicated.
 - c. Coverage has been extended both geographically and in relation to types and classes of employees that come within the scope of the determinations to be made by the Director of the Bureau of the Budget.
 - d. The inclusion of certain financial data on Form No. A-29 is required.
1. Purpose. Section 607 of the Federal Employees Pay Act of 1945 requires the Director of the Bureau of the Budget to determine from time to time, but at least quarterly, the number of full-time civilian employees and the man-months of part-time civilian employment required within the United States for the proper and efficient performance of the authorized functions of the various departments and agencies. The act also requires the heads of departments and agencies, within the executive branch, to present to the Director of the Bureau of the Budget such information as the Director shall from time to time, but at least quarterly, require for the purpose of making such determinations.
 2. Definitions. The act defines the term "United States" to mean the 48 States, the District of Columbia, and the Territories and posses-

(No. A-29)

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lished for (a) and (b) above. Any modifica-
established may be recommended by the agency
or may be made by the Bureau of the Budget
6. Justification. Spec-
sent on each form No.
activities, and
number of
to

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sions. The Territories and possessions, for purposes of this circular, are defined to be Alaska, Hawaii, Puerto Rico, Philippine Islands, Virgin Islands, and the Canal Zone.

3. Requirements. Each department and establishment will furnish the Director of the Bureau of the Budget by the tenth day of March, June, September, and December the information called for on Budget Bureau Form No. A-29 as hereinafter indicated. The agency's estimate of personnel required during a given period will be the number which the agency considers necessary for the proper and efficient performance of its authorized functions within the limit of available funds. Instructions with respect to the classification of employees, calculation of man-months, and financial data are prescribed on the reverse side of Budget Bureau Form No. A-29.

4. Exclusions. The agency's estimate of requirements will exclude the following classes of employees on Budget Bureau Form No. A-29:

- a. Employees whose official station is outside the 48 States, the District of Columbia, and the Territories and possessions.
- b. Employees on extended leave without pay. Extended leave without pay is defined as absence on such leave throughout the entire period covered by the estimate.
- c. Casual workers--those hired informally "on the spot" without appointment, for short intervals of time, to cope with fire, flood, and other emergencies. (The Bureau requests, however, that a statement of the nature and extent of any emergency which required the employment of such persons during the preceding period be included in the "Justification" on Budget Bureau Form No. A-29).
- d. Workers or trainees whose compensation is in the nature of an allowance, e.g., prisoners of war and inmates of prisons and penitentiaries.
- e. Any personal services the expense of which is properly chargeable to "Other contractual services" under the instructions in Budget-Treasury Regulation No. 1, Revised (unless, in the case of certain war agencies, the Bureau of the Budget specifies otherwise).

5. Agency Estimates. A separate estimate will be submitted on Budget Bureau Form No. A-29 for each ceiling unit. The ceiling unit may cover one or more appropriations, working funds, trust accounts, or other funds available for the payment of personal services, or organization units as may be approved by the Bureau of the Budget. If any such unit would include employees in both (a) the 48 States and the District of Columbia and (b) the Territories and possessions, separate ceiling units will be estab-

(No. A-29)

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ESTIMATE OF PERSONNEL REQUIREMENTS (Excluding Personnel Stationed in Foreign Countries)

..... QUARTER, FISCAL YEAR 19.....

(Department or agency)		(Bureau or branch)		(Colling unit)				
LINE	GROUP	TOTAL (A)	UNDER CEILING				EXCLUDED FROM CEILING BY F. L. 106 (G)	WOO (H)
			TOTAL (B)	PER- MANENT (C)	TEM- PORARY (D)	WAE (E)	\$1 PER YEAR OR MONTH (F)	
1.	Total number of employees							
2.	Full-time							
3.	Departmental							
4.	Field							
5.	Part-time							
6.	Departmental							
7.	Field							
8.	Total man-months—Part-time service							
9.	Departmental							
10.	Field							
11.	Personal services obligations							
	(obj. class. 01) (In thousands of dollars)							
12.	Departmental							
13.	Field							

NOTE.—For explanation of terms and headings, see other side.

	Current Ceiling (I)	Agency's Present Request (J)	Agency employment as of (K)	Increase (+) or decrease (—) in Agency's Present Request Compared with Column (I) (L)	Column (K) (M)
Total—Full-time:					
Departmental					
Field					
Total—Man-months—Part-time service:					
Departmental					
Field					

JUSTIFICATION

655147°

000220

Explanation of Terms and Headings, Budget Bureau Form No. A-29, Revised

The agency's estimate of requirements will exclude the following classes of employees:

- (a) Employees whose official station is outside the 48 States, the District of Columbia, and the Territories and possessions.
- (b) Employees on extended leave without pay. Extended leave without pay is defined as absence on such leave throughout the entire period covered by the estimate.
- (c) Casual workers—those hired informally "on the spot" without appointment, for short intervals of time to cope with fire, flood, and other emergencies.
- (d) Workers or trainees whose compensation is in the nature of an allowance, e. g., prisoners of war and inmates of prisons and penitentiaries.
- (e) Any personal services the expense of which is properly chargeable to "07 other contractual services" under the instructions in Budget-Treasury Regulation No. 1, Revised (unless, in the case of certain war agencies, the Bureau of the Budget specifies otherwise).

LINE ENTRIES

1. *Departmental and field services* represent employees occupying "departmental" and "field" positions as determined by the work performed, regardless of geographical location.

2. *Full-time employees* means those, regardless of class or nature of appointment, who work the hours and days required by the official workweek for the group or class of employees in which they are employed. (For example, the official workweek of clerical employees may be 5 days of 8 hours each; thus, employees required to perform clerical duties for 5 days of 8 hours each per week are full-time employees. Similarly, if the official workweek for a teacher is 5 days of 6 hours each, all teachers who are required to work the 5 days of 6 hours each per week are full-time employees.) Such employees may be compensated on a salary or wage basis at hourly, daily, weekly, monthly, or yearly rates.

3. *Part-time employees* are those, regardless of class or nature of appointment, who work hours or days less than the hours and days of work for full-time employees in the same group or class. Such employees may be compensated on a fee basis, or on a salary or wage basis, at hourly, daily, weekly, monthly, yearly, or per unit rates.

4. *Month*, for the purpose of computing man-months, means the calendar month. With respect to piece-rate and fee-basis employees' services, these may be translated into man-months on whatever formula the employing agency finds most practicable. The formula used should be explained in a memorandum accompanying the estimate. Man-months will represent the total needs for the estimate period. Ceiling allowances stated in terms of man-months are not cumulative from one period to another.

5. *Personal services obligations* represents the total obligations during the estimate period for services to be rendered under each of the types of positions. Under "Justification" explain the need for any funds shown under headings not provided for in the Budget, and whether permanent, temporary, or "WAE" funds are expected to be used.

6. *Employees temporarily detailed* will, in accordance with Civil Service Commission rules and regulations, be considered as serving in their regularly assigned position.

COLUMN DESIGNATIONS

7. Column (A) is the sum of columns (B) and (C).

8. *Under ceiling*.—Exclude (1) the heads of agencies, (2) judges, (3) elected officials, if any, and (4) those employees of the War and Navy Departments and the War Shipping Administration exempted from ceiling determinations during the period of present hostilities.

(a) *Permanent*.—Employees requested under this heading should include all personnel reflected in the personnel schedules in the Budget or supplemental estimates as "permanent," regardless of the nature of their individual appointments or absence of formal appointment. Such employees may be compensated on a salary or wage basis, at hourly, daily, weekly, monthly, or yearly rates. WAE, \$1-per-year or \$1-per-month, and WOC employees should not be reported under this head.

(b) *Temporary*.—Employees requested under this heading should include all personnel reflected in the personnel schedules in the Budget or supplemental estimates as "temporary employment," regardless of the nature of their individual appointments or absence of formal appointment. Such employees may be paid on a salary or wage basis at hourly, daily, weekly, or monthly rates. WAE, \$1-per-year or \$1-per-month, and WOC employees should not be reported under this head.

(c) *WAE employees* are those serving on an irregular or occasional basis. Such employees may be compensated on a fee basis or on a salary or wage basis at hourly, daily, weekly, monthly, yearly, or per unit rates.

(d) *\$1-per-year or \$1-per-month employees* are those serving on the compensation basis indicated by the title hereof.

9. *Excluded from the ceiling by Public Law 106*.—Enter here the heads of the agency, judges, elected officials; also enter here those employees of the War and Navy Departments and War Shipping Administration exempted from ceiling determination during the period of present hostilities.

10. *WOC employees* are those employees appointed or otherwise engaged to perform services on a regular or intermittent basis, whose appointment does not provide for salary or wage payments. Do not include in column (A) any numbers shown in column (H).

COLUMN I.—Insert latest number or numbers shown in the latest letter of determination from the Director of the Bureau of the Budget.

COLUMN J.—Enter figures reported on lines 3, 4, 9, and 10, column (B), respectively.

COLUMN K.—Enter full-time employment reported on latest Civil Service Commission Form 3257, Revised, comparable with Column (J) and the cumulative total of man-months of part-time service used during the latest three periods reported on CSC Form 3257.

JUSTIFICATION.—State in terms of changes in work load and recruitment experience and justify any increase or explain any decrease in the estimate as compared with (1) the current ceiling and (2) the employment as of the date shown.

000221

EXECUTIVE OFFICE OF THE PRESIDENT
BUREAU OF THE BUDGET
Washington, D. C.

July 12, 1945

CIRCULAR NO. A-11
Revised

TO THE HEADS OF EXECUTIVE DEPARTMENTS AND ESTABLISHMENTS

SUBJECT: Coordination of Hours of Duty of Civilian Personnel

Effective immediately, Bureau of the Budget Circular No. A-11 dated August 1, 1943, is rescinded. The departments and establishments have been advised, by the Civil Service Commission's Departmental Circular No. 529, dated June 30, 1945, of the President's desire that, wherever practicable, the basic workweek of forty hours be spread over the first five days of the administrative workweek, with the sixth day regarded as the day during which any hours in excess of forty should be scheduled.

In view of the continuing need for maintaining a system of staggered hours of duty in Metropolitan Washington because of a shortage of transportation facilities, Bureau of the Budget Circular No. A-13, setting forth instructions on the staggering of hours of duty in Metropolitan Washington, remains in full force and effect.

HAROLD D. SMITH
Director

(No. A-11)

000222

EXECUTIVE OFFICE OF THE PRESIDENT
BUREAU OF THE BUDGET
Washington, D. C.

BULLETIN NO. 1945-46:1

July 12, 1945

TO THE HEADS OF EXECUTIVE DEPARTMENTS AND ESTABLISHMENTS

SUBJECT: Periods for determination of personnel requirements

Bureau of the Budget Circular No. A-29, Revised July 12, 1945, covers the principal procedural steps to be taken in estimating and determining personnel requirements under Section 607 of the Pay Act of 1945.

Although the Pay Act quite fundamentally changes the pay basis of civilian employees, you will note that the calendar quarter will continue for the present, at least, to serve as the basic period for both agency estimates and the determinations by the Bureau of the Budget.

It is realized that many of the agency records involved must henceforth necessarily be related closely to or be built around the pay period rather than the calendar month or quarter. The Bureau of the Budget has considered, and will continue to consider, the possible desirability of changes in the periodic arrangement or scheduling of agency estimates and reports and its determinations to fit this new situation.

In this connection any suggestions which the departments and establishments may care to offer will be welcome.

HAROLD D. SMITH
Director

000223

EXECUTIVE OFFICE OF THE PRESIDENT
BUREAU OF THE BUDGET
Washington, D. C.

July 5, 1945

CIRCULAR NO. A-7
Revised

TO THE HEADS OF EXECUTIVE DEPARTMENTS AND ESTABLISHMENTS

SUBJECT: Promulgation and amendments of Standardized Government
Travel Regulations

This revision of Circular No. A-7 replaces Circular No. A-7 Revised dated July 6, 1944. The changes incorporated in this revision are: (a) an amendment to paragraph 45 of the Standardized Government Travel Regulations establishing maximum per diem allowances in lieu of subsistence for travel outside the continental limits of the United States, and (b) an amendment to paragraph 95 permitting the use of vessels of other than United States registry.

1. Government travel regulations, and amendments thereto, are promulgated from time to time by the Director of the Bureau of the Budget with the approval of the President. The current regulations, except for certain amendments which are set forth below, are contained in the printed document entitled "Standardized Government Travel Regulations," issued January 30, 1942. The regulations are supplemented by "Statutes, Rules and Regulations Relating to Transportation and Subsistence of Civilian Officers and Employees of the Federal Government Traveling on Official Business," issued October 1, 1942. Both of these publications may be requisitioned from the Government Printing Office.

2. The following amendments to the printed "Standardized Government Travel Regulations" referred to above are currently in effect:

a. The paragraph entitled "Definition" in paragraph 8, preceding subparagraph (a) of paragraph 8, reads as follows (effective October 8, 1942):

"8. Definition.--Transportation includes all necessary official travel on railroads, air lines, steamboats, streetcars, taxicabs, and other usual means of conveyance. Transportation may include fares and such expenses incident to transportation as baggage transfer; official telegraph, telephone, radio, and cable messages in connection with items classed as transportation; steamer chairs and steamer rugs at customary rates actually charged; staterooms on steamers -- not to exceed lowest first-class rate. (See par. 29) All fees and tips are payable from the per diem in lieu of subsistence." (See par. 44)"

(No. A-7)

000224

b. The following paragraph is added to paragraph 12, after paragraph 12 (a), (effective July 17, 1942):

"(b) Joint Travel.--Mileage, in lieu of actual expenses of transportation under paragraph 12, shall be payable to only one of two or more employees traveling together on the same trip and in the same vehicle, but no deduction shall be made from the mileage otherwise payable to the employee entitled thereto by reason of the fact that other passengers (whether or not Government employees) may travel with him and contribute in defraying the operating expenses. (See paragraph 89)"

c. Paragraph 13 reads as follows (effective November 15, 1942):

"13. Accommodations on trains and steamers.--An employee will be allowed the following accommodations on trains and steamers (See par. 57):

(a) Train accommodations

- (1) Sleeping-car accommodations: One standard lower berth when night travel is involved. When practicable, through sleeping accommodations should be obtained in all cases where more economical to the Government. Where a change of sleeping-car enroute is necessary, the traveler should secure the usual transfer check from the sleeping-car conductor for exchange at the ticket office for accommodations beyond the point where the change is made.
- (2) Parlor-car accommodations: One seat in a sleeping or parlor-car when the continuous rail journey is more than two hours in duration and within the continental United States, provided however that a stop for the purpose of changing trains shall not be considered an interruption in the journey. If under emergency or similar unusual circumstances the use of such a seat is necessary for a journey of two hours or less, it must be specifically authorized or approved in writing in each case by the head of the department or independent establishment or by an official to whom such authority has been properly delegated. If the journey is outside the continental United States, lowest rate first-class accommodations may be allowed without regard to the length of the journey. (See par. 28)

- 3 -
(b) Steamer accommodations
(1) Staterooms: One lowest rate accommodation when same is passage ticket. (See par. 17, 1942, and 1933, Title 5)
(2)

000225

(b) Steamer accommodations

- (1) Staterooms: One lowest rate first-class stateroom accommodation when same is not included in cost of passage ticket. (See pars. 29, and 95 as amended July 17, 1942, and Section 10 of the Act of March 3, 1933, Title 5, Section 73b, United States Code)
- (2) Application for steamer accommodations: Accommodations on steamers should be applied for at the earliest practicable moment after receipt of the travel order. Any cost resulting from unnecessary delay in securing such accommodations shall be borne by the traveler. (See pars. 57, and 95 as amended July 17, 1942)"

d. Paragraph 29 reads as follows (effective October 8, 1942):

"29. Staterooms.--When requests are issued for staterooms on river or coastwise steamships, where the staterooms are a separate charge, the specific value of the room authorized must be inserted on the requests and shall not exceed the minimum first-class rate. If it is impracticable when issuing the request to determine what sleeping accommodations are available, the words 'NOT TO EXCEED LOWEST RATE 1ST CL.' must be inserted on the request. (See Section 10 of the Act of March 3, 1933, Title 5, Section 73b, United States Code)"

e. Paragraph 45 reads as follows (effective July 1, 1945):

45. Subsistence allowances.--Unless otherwise expressly provided in an employee's commission or appointment, only law, the official authorized to issue travel may authorize in the order per diem allowance not to exceed \$6 in lieu of subsistence expenses while traveling on official business within the limits of the continental United States, except where such travel is performed by means of a privately owned trailer. No per diem allowance for such travel by trailer shall be paid unless the travel by such means be authorized in advance, in which event per diem allowance may be paid at a rate not to exceed \$2.50.

With the exception of travel chargeable to the appropriations of the War and Navy Departments and Office of Strategic Services, for travel on official business outside the continental limits of the United States, a per diem allowance not to exceed \$7 in lieu of subsistence expenses may be allowed (except that during the fiscal year 1946 the maximum per diem allowance shall be the amount prescribed in Appendix I of this regulation). The per diem allowances provided herein represent the maximum allowable, not the minimum. It is the responsibility of the heads of departments and establishments or the officials to whom such authority has been properly

The following rates are subject to change for each meal and/or lodging per diem from the military or from another branch of the military or providing quarters. Where furnished with paragraph 47(a) are in order.

Locality

Afghanistan

- 4 -

delegated to see that travel orders authorize only such per diem allowance not in excess of the maximum as are justified by the circumstances surrounding the travel. To this end, care should be exercised to prevent the fixings of a per diem allowance in excess of that required to meet the necessary authorized expenses.

f. Paragraph 92 reads as follows (effective October 8, 1942):

"92. Certification of accounts.--Any person rendering an expense account containing reimbursement items must certify that the account is just and true in all respects and that the penalties for presenting a false claim are known to him."

g. Paragraph 93 is cancelled (effective October 8, 1942).

h. Paragraph 94 reads as follows (effective October 8, 1942):

"94. Penalty.--The penalty as prescribed by law for presenting a false claim is a fine of not more than \$10,000 or imprisonment for not more than ten years or both. (See Title 18, Section 80, United States Code; Vol. 52, page 197, Statutes at Large)"

i. Paragraph 95 reads as follows (effective July 1, 1944):

95. Travel by American ships.--Section 208 of the Independent Offices Appropriation Act, 1946, provides that "The provision of law prescribing the use of vessels of United States registry by employees of the government traveling overseas (46 U.S.C. 1241) shall not apply to such travel during the fiscal year 1946."

3. In the event that the head of any executive department or establishment shall deem that any provision of the amended travel regulations requires change, he shall submit the proposed change to the Director of the Bureau of the Budget for consideration and appropriate action.

By direction of the President:

Harold D. Smith
Director

(No. A-7)

000227

The following rates are subject to a deduction of 15 percent for each meal and/or lodging purchased by the traveler from the military or from another branch of the Government drawing rations from the military or providing quarters by arrangement with the military. Where furnished without charge, deductions under paragraph 47(a) are in order.

<u>Locality</u>	<u>Maximum Per Diem Rates</u>
Afghanistan	\$ 8.00
Africa (except Egypt)	7.00
Egypt	9.00 *
Asia	
China	7.00
India and Ceylon	8.00
Australia	6.00
New Zealand	6.00
South Pacific Islands	6.00
Caribbean Islands	7.00
Central America	6.00
Europe	
Portugal and Portuguese Islands of	
Maderia and Azores	7.00
United Kingdom and Irish Free State	7.00
Russia	12.00
Spain and Canary Islands	8.00
Sweden	9.00
Switzerland	8.00
Iceland	10.00
Mexico	7.00 *
Middle East	
Arabian Peninsula	10.00
Iran	10.00
Iraq	10.00
Lebanon	10.00
Palestine and Transjordan	10.00
Syria	10.00
Turkey	10.00
North America	10.00
Canada	
Newfoundland	7.00
Panama and Canal Zone	7.00
South America (except Venezuela)	7.00
Venezuela	8.00
Other Localities and Ocean Travel	7.00

* Indicates change in rates.

(No. A-7)

000228

July 5, 1945

Mr. Bryan called this morning to say he had just received a memo on the subject of the new overtime regulations. Several excerpts pertinent to the War Refugee Board follow:

(1) To ask for exceptions ^{to} ~~for~~ the 44-hour week, the request must be submitted in writing, signed by the head or acting head of the agency (one original and 3 cc).

(2) Justification must come under three heads: (a) work load, (b) recruiting trouble, (c) specific conditions (unable to operate under existing setup; definite, specific reasons necessary).

The Bureau will attempt to give 24-hour service on such requests.

For specific questions concerning overtime legislation, contact Howard Stone in Budget - extension 103.

000229

July 2, 1945

Administrative Order No. 3

Subject: Establishing (1) a basic workweek, (2) an administrative workweek, (3) salary rates and overtime compensation in accordance with the Federal Employees Pay Act, and (4) pay periods of two weeks.

(1) Pursuant to the provisions of Section 604(a) of the Federal Employees Pay Act of 1945, requiring that the heads of the Federal departments establish as of July 1, 1945, a basic workweek of 40 hours, and directing that the hours of work in such workweek be performed within a period of not more than six of any seven consecutive days, it is hereby ordered that the basic workweek for all full-time officers and employees in the War Refugee Board shall consist of 8 hours each day from Monday through Friday, inclusive.

(2) Effective July 1, 1945, basic salary rates and overtime compensation shall be paid in accordance with the Federal Employees Pay Act of 1945 and OGC Departmental Circular No. 529, dated June 30, 1945. It is hereby ordered that the administrative workweek shall be designated as 44 hours consisting of 8 hours daily Monday through Friday and 4 hours on Saturday. The hours worked on Saturday constitute the overtime period.

(3) Pursuant to the provisions of Section 604(b) of the aforementioned Act, and effective July 1, 1945, each pay period for all officers and employees of the War Refugee Board shall cover two administrative workweeks. All employees of the War Refugee Board will receive their first pay under the Federal Employees Pay Act of 1945 on Wednesday, July 26, 1945, covering the two-weeks' pay period July 1 to July 14. The second pay day will be on Wednesday, August 8, 1945, covering the two-weeks' pay period July 15 to July 28. Pay days covering subsequent pay periods will occur on alternate Wednesdays thereafter.

(4) Income tax deductions and War Savings Bonds' allotments are to continue as heretofore.

William O'Dwyer
Executive Director

000230

TREASURY DEPARTMENT

Washington

Office of the Secretary

July 2, 1945

To Heads of Bureaus, Offices and Divisions,
and Chiefs of Divisions, Secretary's Office,
Treasury Department.

Subject: Establishing (1) a basic
administrative workweek,
and (2) pay periods of
two weeks.

1. Pursuant to the provisions of Section 604(a) of the "Federal Employees Pay Act of 1945", requiring that the heads of the Federal departments establish as of July 1, 1945, a basic administrative workweek of 40 hours, and directing that the hours of work in such workweek be performed within a period of not more than six of any seven consecutive days, it is hereby ordered that the basic administrative workweek for all full-time officers and employees in the Treasury Department, except as hereinafter provided, shall consist of 8 hours each day from Monday through Friday, inclusive.

2. The heads of bureaus, offices and divisions are hereby authorized to establish a different basic administrative workweek, not exceeding five 8-hour days in any consecutive seven days, in those services where it is necessary that work be performed on every day in each week. This exception applies to such classes of employees as guards, telephone operators, border patrolmen, port patrol officers, and maintenance employees. The Director of Personnel shall be advised by the several bureaus and divisions as to the specific classes of employees, including their basic administrative workweek, coming within the provisions of this paragraph.

3. Pursuant to the provisions of Section 604(b) of the aforementioned Act, and effective July 1, 1945, each pay period for all officers and employees of the Treasury Department shall cover two administrative workweeks. All employees of the Treasury Department, ~~except those in the Bureau of Engraving and Printing,~~ will receive their first pay under the "Federal Employees Pay Act of 1945" on Wednesday, July 25, 1945, covering the two-weeks' pay period July 1 to July 14. The second pay day will be on Wednesday, August 8, 1945, covering the two-weeks' pay period July 15 to July 28. Pay days covering subsequent pay periods will occur on alternate Wednesdays thereafter.

000231

Amendment to Appendix IV
of Circular No. A-8
Released June 28, 1945

EXECUTIVE OFFICE OF THE PRESIDENT
BUREAU OF THE BUDGET
Washington, D. C.

CLASSIFICATION OF POSTS FOR
COST OF LIVING ALLOWANCES

Effective as of the dates indicated below, the Secretary of State has authorized the following changes in and additions to the classification of posts for cost of living allowances issued as Appendix IV to Bureau of the Budget Circular No. A-8, which is hereby amended accordingly. This list is inclusive of all amendments to Appendix IV authorized since January 29, 1944. Changes authorized by this amendment are indicated by an asterisk (*). The spellings are those approved by the Cartographic Department of the National Geographic Society. Posts for which special temporary allowances have been established are indicated by double asterisk (**).

Changes	From	To	Effective
Post	Class	Class	Date
*Antilla, Cuba	III	VI	April 1, 1945
*Antofagasta, Chile	III	IV	" " "
*Bahia, Brazil	II	IV	" " "
*Barranquilla, Colombia	III	V	" " "
*Belize, British Honduras	I	IV	" " "
*Bogota, Colombia	V	VI	" " "
*Bucaramanga, Colombia	I	IV	" " "
*Buenaventura, Colombia	II	IV	" " "
*Buenos Aires, Argentina	I	III	" " "
*Buga, Colombia	I	IV	" " "
*Cali, Colombia	I	IV	" " "
*Camaguey, Cuba	III	VII	" " "
*Cartagena, Colombia	III	V	" " "
*Central Hershey, Cuba	I	III	" " "
**Chengtzu, China	XI	O	April 1, 1944
**Chungking, China	XI	O	" " "
*Cienfuegos, Cuba	V	VI	April 1, 1945
*Ciudad Trujillo, Dominican Republic	III	IV	" " "
*Damien, Haiti	I	II	" " "
*Good Hope, Costa Rica	II	III	" " "
*Habana, Cuba	VI	VIII	" " "
Helsinki, Finland	VII	I	April 1, 1944
**Kunming, China	XI	O	" " "
**Kweilin, China	XI	O	" " "

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Admissions (Cont'd)
 *Bago, Brazil
 *Banda Shabun
 *Bello Horizonte
 *Bicas, Brazil
 *Bizen
 *Boulevard

<u>Changes</u>	<u>From</u>	<u>To</u>	<u>Effective</u>
<u>Post</u>	<u>Class</u>	<u>Class</u>	<u>Date</u>
*La Ceiba, Honduras	I	IV	April 1, 1945
**Lanchow, China	XI	O	April 1, 1944
Managua, Nicaragua	II	V	July 1, 1944
*Matanzas, Cuba	V	VI	April 1, 1945
*Medellin, Colombia	II	IV	" " "
*Mercedes, Uruguay	II	III	" " "
*Mexico City, Mexico	I	III	" " "
*Montevideo, Uruguay	III	V	" " "
*Nuevitas, Cuba	III	VI	" " "
*Para, Brazil	II	III	" " "
*Port-au-Prince, Haiti	II	IV	" " "
*Port de Paix, Haiti	I	II	" " "
*Port Limon, Costa Rica	I	III	" " "
*Puerto Cortes, Honduras	I	IV	" " "
*Puntarenas, Costa Rica	I	III	" " "
Reykjavik, Iceland	XI	I	April 1, 1944
*Rio de Janeiro, Brazil	II	IV	April 1, 1945
*San Nicholas, Aruba, W.I.	III	I	" " "
*San Pedro Sula, Honduras	I	IV	" " "
*San Salvador, El Salvador	II	III	" " "
Santiago, Chile	V	VI	April 1, 1944
*Sao Paulo, Brazil	II	IV	April 1, 1945
**Sian, China	XI	O	" " 1944
*Tela, Honduras	I	IV	" " 1945
**Tihwa, China	XI	O	April 1, 1944
*Turrialba, Costa Rica	I	III	April 1, 1945
*Willemstaat, Curacao, W.I.	III	I	" " "
Zaragoza, Spain	VII	O	April 1, 1944
<u>Additions</u>			
Adana, Turkey		XI	July 1, 1944
*Annapolis, Brazil		II	April 1, 1945
*Aracaju, Brazil		II	" " "
*Arica, Chile		III	" " "
Asmara, Eritrea		VIII	April 1, 1944

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Effective
Date
April 1, 1945
April 1, 1944
July 1, 1944
April 1, 1945
" " "
" " "

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Additions (Cont'd)	To Class	Effective Date
*Bage, Brazil	II	April 1, 1945
Bandar Shahpur, Iran	XI	April 1, 1944
*Bello Horizonte, Brazil	II	April 1, 1945
*Bicas, Brazil	II	" " "
Bizerte, Tunisia	II	July 1, 1944
Bougie, Algeria	II	April 1, 1944
Brookwood, England	I	" " "
*Campina Grande, Brazil	II	April 1, 1945
*Campinas, Brazil	II	" " "
*Campo Formosa, Brazil	II	" " "
*Campos, Brazil	II	" " "
*Cap Haitien, Haiti	I	" " "
Carupano, Venezuela	I	April 1, 1944
*Cayes, Haiti	I	April 1, 1945
*Chihuahua, Mexico	I	" " "
Chitre, Panama	II	Feb. 1, 1944
*Cienaga, Colombia	III	April 1, 1945
*Colima, Mexico	I	" " "
*Concepcion, Chile	II	" " "
Concepcion, Paraguay	I	April 1, 1944
Constantine, Algeria	II	July 1, 1944
*Cosolpa, Mexico	I	April 1, 1945
Costermanville, Belgian Congo	I	Nov. 1, 1944
*Cucuta, Colombia	II	April 1, 1945
*Culiacan, Mexico	I	" " "
Cumana, Venezuela	I	April 1, 1944
*Curitiba, Brazil	II	April 1, 1945
*Curvello, Brazil	II	" " "
Dar-es-Salaam, Tanganyika Territory	I	April 1, 1944
David, Panama	II	Feb. 1, 1944
Dhahran, Saudi Arabia	XI	Feb. 1, 1945
*Diamantina, Brazil	II	April 1, 1945
Diego Suarez, Madagascar	I	April 1, 1944
Dinjon, Assam, India	VIII	" " "
Djibouti, French Somaliland	VIII	" " "
*Durango, Mexico	I	April 1, 1945
Elizabethville, Belgian Congo	VII	July 1, 1944
*El Palmar, Zongolica, Vera Cruz, Mexico	I	April 1, 1945
Evesham, England	I	April 1, 1944
Fisherman's Lake, Liberia	V	" " "
*Florianopolis, Brazil	II	April 1, 1945
*Fortaleza, Brazil	III	" " "
Gabes, Tunisia	II	July 1, 1944
Gibraltar	I	April 1, 1944

(No. A-8)

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Additions (Cont'd)	To Class	Effective Date
Giridih, India	VIII	Feb. 1, 1945
Gourock, Scotland	I	April 1, 1944
*Governador Valadares, Brazil	II	April 1, 1945
*Guadalajara, Mexico	I	" " "
Guayaramerin, Bolivia	IV	April 1, 1944
Hull, England	I	May 1, 1944
*Ibague, Colombia	II	April 1, 1945
*Itacoatiara, Amazonas, Brazil	II	" " "
Ixtepac, Mexico	I	April 1, 1944
*Jacmel, Haiti	I	April 1, 1945
*Jalapa, Mexico	I	" " "
*Jeremie, Haiti	I	" " "
*Joao Pessoa, Brazil	IV	" " "
*Lages, Brazil	II	" " "
La Plata, Argentina	II	April 1, 1944
*Le Cap, Haiti	I	April 1, 1945
*Leon, Mexico	I	" " "
Leon, Nicaragua	I	April 1, 1944
Lugano, Switzerland	IX	" " "
*Maceio, Brazil	II	April 1, 1945
*Manaos, Brazil	II	" " "
*Manizales, Colombia	II	" " "
*Manzanillo, Mexico	II	" " "
Maracay, Venezuela	I	April 1, 1944
Malilla, Spanish Morocco	VI	July 1, 1944
Mercedes, Uruguay	II	April 1, 1944
*Minatitlan, Mexico	I	April 1, 1945
Montalban, Venezuela	I	Feb. 1, 1944
*Monte Claros, Brazil	II	April 1, 1945
*Monterrey, Mexico	I	" " "
*Muriahe, Brazil	II	" " "
Murmansk, U.S.S.R.	XI	April 1, 1944
*Natal, Brazil	III	April 1, 1945
Oruro, Bolivia	IV	April 1, 1944
*Ottawa, Canada	I	April 1, 1945
*Parelhas, Brazil	II	April 1, 1945
*Pelotas, Brazil	II	" " "
*Pereira, Colombia	II	" " "
*Pernambuco, Brazil	III	" " "
Philippeville, Algeria	II	April 1, 1944
*Piculhy, Brazil	II	April 1, 1945
*Ponte Nova, Brazil	II	" " "

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Additions (Cont'd)
 *Ponzyan, Colombia
 *Potosi, Bolivia
 *Porto Alegre, Brazil
 *Puebla, Mexico
 *Puerto Barrios, Guatemala
 *Punta Arenas, Chile
 *Rangoon, Burma

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Additions (Cont'd)

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	To Class	Effective Date
*Popayan, Colombia	II	April 1, 1945
Potosi, Bolivia	IV	April 1, 1944
*Porto Alegre, Brazil	III	April 1, 1945
*Puebla, Mexico	I	" " "
Puerto Barrios, Guatemala	I	April 1, 1944
Puerto Cabello, Venezuela	I	" " "
*Punta Arenas, Chile	II	April 1, 1945
*Raul Soares, Brazil	II	" " "
Reading, England	I	April 1, 1944
Retalhulen, Guatemala	I	" " "
Riberalta, Bolivia	IV	Feb. 1, 1944
*Rio Grande, Brazil	III	April 1, 1945
*Riohacha, Colombia	III	" " "
*St. Lucia, B.W.I.	I	" " "
San Carlos, Cojedes, Venezuela	I	Feb. 1, 1944
San Cristobal, Venezuela	I	April 1, 1944
San Lorenzo, Paraguay	I	July 1, 1944
*San Luis Potosi, Mexico	I	April 1, 1945
San Sebastian, Spain	VII	May 1, 1944
Santa Cruz, Bolivia	IV	April 1, 1944
*Santa Maria Espera Feliz, Brazil	II	April 1, 1945
*Santa Marta, Columbia	III	" " "
*Santarem, Para, Brazil	II	" " "
*Santa Thereza, Brazil	II	" " "
*Santos, Brazil	III	" " "
*Sao Lourenco, Brazil	II	" " "
*Sao Thome, Brazil	II	" " "
*Sete Lagoas, Brazil	II	" " "
*Setubinah, Brazil	II	" " "
Shrewsbury, England	I	April 1, 1944
Sucre, Bolivia	IV	" " "
*Tampico, Mexico	II	April 1, 1945
Tananarive, Madagascar	I	April 1, 1944
*Tapachula, Mexico	II	April 1, 1945
*Therezina, Brazil	II	" " "
*Torreon, Mexico	I	" " "
*Tumaco, Colombia	III	" " "
*Turbo, Colombia	III	" " "
*Valdivia, Chile	II	" " "
Valencia, Venezuela	I	April 1, 1944
*Veracruz, Mexico	III	April 1, 1945
*Victoria, Brazil	II	" " "
Villarrica, Paraguay	I	April 1, 1944

HAROLD D. SMITH
Director

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Amendment to Appendix III
of Circular No. A-8
Released June 28, 1945 45

EXECUTIVE OFFICE OF THE PRESIDENT
BUREAU OF THE BUDGET
Washington, D. C.

CLASSIFICATION OF POSTS FOR
LIVING AND QUARTERS ALLOWANCES

Effective as of the dates indicated below, the Secretary of State has authorized the following changes in and additions to the classification of posts for living and quarters allowances issued as Appendix III to Bureau of the Budget Circular No. A-8, which is hereby amended accordingly. This list is inclusive of all amendments to Appendix III authorized since June 30, 1944. Changes authorized by this amendment are indicated by an asterisk (*). The spellings are those approved by the Cartographic Department of the National Geographic Society.

Changes	From Class	To Class	Effective Date
*Aguascalientes, Mexico	I	III	April 1, 1945
*Annapolis, Brazil	III	IV	" " "
*Antilla, Cuba	IV	V	" " "
*Aracaju, Brazil	II	V	" " "
*Arica, Chile	IV	VI	" " "
*Bage, Brazil	III	IV	" " "
*Bahia, Brazil	V	VI	" " "
*Barranquilla, Colombia	VI	VII	" " "
*Belize, British Honduras	IV	V	" " "
*Bello Horizonte, Brazil	III	IV	" " "
*Bicas, Brazil	III	IV	" " "
*Bogota, Colombia	VII	VIII	" " "
*Bucaramanga, Colombia	III	V	" " "
*Buenaventura, Colombia	IV	V	" " "
*Buenos Aires, Argentina	VI	VII	" " "
*Bugra, Colombia	IV	V	" " "
*Cali, Colombia	IV	V	" " "
*Camaguey, Cuba	VI	VII	" " "
*Campina Grande, Brazil	III	IV	" " "
*Campinas, Brazil	III	IV	" " "
*Campo Formosa, Brazil	III	IV	" " "
*Campos, Brazil	III	IV	" " "
*Cap Haitien, Haiti	III	IV	" " "
*Cartagena, Colombia	IV	V	" " "
*Cayes, Haiti	III	IV	" " "
*Celaya, Mexico	II	III	" " "
*Chihuahua, Mexico	IV	V	" " "
*Chiquiquira, Colombia	III	IV	" " "

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From Class
 Changes (Cont'd)
 *Matias Romero, Mexico
 *Marazan, Mexico
 *Merida, Mexico
 *Mexico

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Changes	From Class	To Class	Effective Date
*Cienaga, Colombia	III	IV	April 1, 1945
*Colima, Mexico	I	IV	" " "
*Concepcion, Chile	II	IV	" " "
*Coronel, Chile	II	III	" " "
*Cosolpa, Mexico	II	IV	" " "
*Cucuta, Colombia	III	IV	" " "
*Cuernavaca, Mexico	I	III	" " "
*Culiacan, Mexico	II	IV	" " "
*Curitiba, Brazil	II	IV	" " "
*Curvello, Brazil	II-I	IV	" " "
*Damien, Haiti	IV	V	" " "
*Diamantina, Brazil	III	IV	" " "
*Durango, Mexico	II	IV	" " "
*El Palmar, Zongolica, Vera Cruz, Mexico	II	IV	" " "
*Florianopolis, Brazil	III	IV	" " "
*Fortaleza, Brazil	II	IV	" " "
*Governador Valadares, Brazil	III	IV	" " "
*Guadalajara, Mexico	III	IV	" " "
*Guanajuato, Mexico	I	III	" " "
*Hacienda Santa Engracia, Mexico	II	II-I	" " "
*Hermosillo, Mexico	II	III	" " "
*Ibague, Colombia	III	IV	" " "
*Itacoatiara, Amazonas, Brazil	III	IV	" " "
*Jacmel, Haiti	III	IV	" " "
*Jalapa, Mexico	I	IV	" " "
*Jeremie, Haiti	III	IV	" " "
*La Ceiba, Honduras	IV	V	" " "
*La Ensenada, Mexico	II	II-I	" " "
*Lages, Brazil	III	IV	" " "
*La Paz, Mexico	I	III	" " "
*Las Delicias, Mexico	II	III	" " "
*Le Cap, Haiti	III	IV	" " "
*Leon, Mexico	I	IV	" " "
*Maceio, Brazil	III	IV	" " "
*Manaos, Brazil	III	IV	" " "
*Manzanillo, Mexico	I	IV	" " "
*Matanzas, Cuba	VI	VII	" " "

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Changes (Cont'd)	From Class	To Class	Effective Date
*Matias Romero, Mexico	II	III	April 1, 1945
*Mazatlan, Mexico	II	III	" " "
*Merida, Mexico	II	III	" " "
*Mexicali, Mexico	II	III	" " "
*Mexico City, Mexico	VI	VII	" " "
*Minatitlan, Mexico	I	IV	" " "
*Monte Claros, Brazil	III	IV	" " "
*Muriahe, Brazil	III	IV	" " "
*Natal, Brazil	III	V	" " "
*Nuevitas, Cuba	IV	V	" " "
*Oaxaca, Mexico	I	III	" " "
*Pachuca, Mexico	I	III	" " "
*Paramaribo, Surinam	II	III	" " "
*Parelhas, Brazil	III	IV	" " "
*Pelotas, Brazil	II	IV	" " "
*Pernambuco, Brazil	IV	VI	" " "
*Pichuhy, Brazil	III	IV	" " "
*Piedras Negras, Mexico	I	III	" " "
*Ponte Nova, Brazil	III	IV	" " "
*Porto Alegre, Brazil	II	VI	" " "
*Progreso, Mexico	II	III	" " "
*Puebla, Mexico	I	IV	" " "
*Puerto Cortes, Honduras	IV	V	" " "
*Punta Arenas, Chile	IV	V	" " "
*Queretaro, Mexico	I	III	" " "
*Raul Soares, Brazil	III	IV	" " "
*Rio Grande, Brazil	IV	V	" " "
*Rio de Janeiro, Brazil	VI	VII	" " "
*Riachacha, Colombia	III	IV	" " "
*Rodriguez Clara, Mexico	II	III	" " "
*St. Lucia, B.W.I.	III	IV	" " "
*Salina Cruz, Mexico	I	III	" " "
*Saltillo, Mexico	III	IV	" " "
*San Luis Potosi, Mexico	I	IV	" " "
*San Nicholas, Aruba, W.I.	V	IV	" " "
*Santa Maria Espera Feliz, Brazil	III	IV	" " "

<u>Changes (Cont'd)</u>	<u>From Class</u>	<u>To Class</u>	<u>Effective Date</u>
*Santa Marta, Colombia	III	IV	April 1, 1945
*Santarem, Para, Brazil	III	IV	" " "
*Santa Thereza, Brazil	III	IV	" " "
*Santos, Brazil	IV	V	" " "
*Sao Lourenco, Brazil	I	IV	" " "
*Sao Paulo, Brazil	VI	VII	" " "
*Sao Thome, Brazil	III	IV	" " "
*Sete Lagoas, Brazil	III	IV	" " "
*Setubinah, Brazil	III	IV	" " "
*Tampico, Mexico	IV	V	" " "
*Tapachula, Mexico	III	IV	" " "
*Tasco, Mexico	I	III	" " "
*Therezina, Brazil	III	IV	" " "
*Tingo Maria, Peru	III	IV	" " "
*Torreon, Mexico	I	IV	" " "
*Tumaco, Colombia	III	IV	" " "
*Turbo, Colombia	III	IV	" " "
*Valdivia, Chile	III	V	" " "
*Veracruz, Mexico	II	IV	" " "
*Victoria, Brazil	III	IV	" " "
*Willemstaat, Curacao, W.I.	V	IV	" " "
*Zacatecas, Mexico	I	III	" " "
<u>Additions</u>			
Celaya, Mexico		II	Feb. 1, 1945
Costermanville, Belgian Congo		IV	Nov. 1, 1944
Dhahran, Saudi Arabia		X	Feb. 1, 1945
El Palmar, Zongolica, Vera Cruz, Mexico		II	" " "
Giridih, India		VII	" " "
Good Hope, Costa Rica		IV	" " "
Morocochoa, Peru		IV	Nov. 1, 1944
Potrerrillos, Chile		IV	" " "
Tarapote, San Martin, Peru		III	Feb. 1, 1945

HAROLD D. SMITH
Director

(No. A-8)

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EXECUTIVE OFFICE OF THE PRESIDENT
BUREAU OF THE BUDGET
Washington 25, D. C.

BULLETIN NO. 1944-45:15

June 27, 1945

TO THE HEADS OF EXECUTIVE DEPARTMENTS AND ESTABLISHMENTS

SUBJECT: Budget Estimates of Personal Services by Activities for
Certain Administrative Functions

1. Purpose. This bulletin pertains to the development of budget estimates of personal services by activities for certain administrative functions. Such information will not only be helpful to the Bureau of the Budget in evaluating budget estimates but should also be of value to the departments and establishments for management purposes. In addition, it will enable the departments and establishments to provide the Appropriations Committees with information on personnel requirements for administrative activities common to most agencies. As additional information on personnel requirements for administrative activities becomes available in future years, it is anticipated that comparative data will be prepared and distributed to all agencies.

2. Bulletin not applicable to certain departments and establishments. This bulletin does not apply (a) to Government corporations nor (b) to the following departments and establishments, either because they are temporary in nature or because they are small in size, having less than 1,000 employees.

Executive Office of the President:
White House Office
Executive Mansion and Grounds
Office of Censorship
Office of Price Administration
Office of Strategic Services
Petroleum Administration for War
Office for Emergency Management:
Committee on Fair Employment Practice
Foreign Economic Administration
National War Labor Board
Office of Alien Property Custodian
Office of Defense Transportation
Office of Economic Stabilization
Office of Inter-American Affairs
Office of Scientific Research and Development
Office of War Information
War Manpower Commission

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War Production Board
War Shipping Administration

Department of the Interior:
Solid-Fuels Administration for War
War Relocation Authority

Independent Establishments:
* Office of War Mobilization and Reconversion
Selective Service System
American Battle Monuments Commission
American Commission for the Protection and Salvage of Artistic
and Historic Monuments in Europe
Employees' Compensation Commission
Federal Power Commission
Federal Trade Commission
National Archives
National Capital Housing Authority
National Capital Park and Planning Commission
National Labor Relations Board
National Mediation Board
Smithsonian Institution
United States Tariff Commission
The Tax Court of the United States

3. Separate request for certain departments and establishments utilizing military personnel. A separate request for selected information, providing for the reporting of both military and civilian personnel will be made of the War Department, the Navy Department, and the Maritime Commission. The requirements of this bulletin do not therefore apply to these departments and establishments.

4. Form for reporting information. The head of each executive department or establishment, except as noted above, is requested to submit to the Bureau of the Budget information on administrative activities, in the form of Table A, "Estimates of Personal Services for Administrative Activities" which is attached to this bulletin. A separate table shall be prepared for each appropriation which is, or is expected to become, specifically available for the purpose of conducting any function or activity listed. In those cases where an organizational unit or sub-unit performing a given activity is financed by more than one appropriation, the table shall be prepared for the entire unit or sub-unit and a footnote or schedule attached showing the distribution of the estimated obligations to the appropriations involved. In other cases where an agency has more than one office performing the same activity under the same appropriation the estimated obligations for all such offices shall be combined on Table A; this would mean, for example, that obligations for a headquarters personnel office and for personnel offices in constituent units, either at the headquarters or in the field, would be combined on Table A if all were financed from the same appropriation.

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5. Information to be supplied will be confined to office concerned with the activities enumerated. For example, organization may assist with personnel administration, recruitment, interviewing applicants, etc. In out the agencies as to the location in the organization separately on Table A. The estimated cost of these functions, these organization shall be brought together in a cost organization so.

6. Pay roll, leave, retirement, etc. In out the agencies as to the location in the organization separately on Table A. The estimated cost of these functions, these organization shall be brought together in a cost organization so.

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5. Information to be confined to offices primarily concerned. The information to be supplied will be confined to the offices mainly concerned with the activities enumerated. For example, the personnel office is primarily concerned with personnel administration but other units of organization may assist in the personnel function by supplying sources of recruitment, interviewing applicants, etc. In such cases only the estimated obligations of the personnel office or offices are required.

6. Pay roll, leave, retirement. Since there is no uniformity throughout the agencies as to the location in the organizational structure of the pay roll, leave and retirement functions, these activities are set forth separately on Table A. The estimated obligations for these activities shall be brought together if the work is divided among different units of organization so as to present the complete anticipated personal service cost for each activity. If leave records are decentralized to the operating units the personal service obligations in such units are not to be included in those cases where the work occupies only a small fraction of an employee's time. The organizational location of the pay roll, leave and retirement activities shall be stated on Table A in the spaces provided.

7. Supporting information. Each activity listed in Table A shall be supported by an attached statement showing the estimated total number of employees served by the activity and, for those activities where work measurement can be applied, a statement of work load.

8. Time of submittal and number of copies. Table A and supporting data shall be submitted to the Bureau of the Budget in an original and three copies and shall accompany the green sheets for fiscal year 1947.

9. Illustrations of types of work to be included. Illustrations of the types of work to be included under the various functions and activities are as follows:

A. Personnel Administration

- (1) General Personnel Administration: Include supervisory and other personal services which cannot be allocated directly to other personnel activities, such as the Director of Personnel, the preparation of instructions and procedures, advice and consultation with officials, etc.
- (2) Recruitment and Appointments: Include the locating, interviewing and corresponding with applicants; requesting certificates from Civil Service Commission; requesting transfers from other agencies; preparing and handling appointment and other similar documents, etc.
- (3) Placement: Include the original assignment, transfer, promotion and demotion of employees according to skills, abilities, etc.

(7) Files: Include the main documents.
(8 and 9) These spaces are for activities not mentioned in C. Pay roll.

- (4) Position Classification: Include the analysis and evaluation of the duties entailed in specific positions and the allocation of such positions to grades.
- (5) Training: Include training programs which are designed to improve the skills of employees and to promote more efficient methods of operation such as J. programs or work simplification programs. Include only the employees of the Personnel Office engaged in such work.
- (6) Employee Relations: Include welfare, safety, recreation, grievance and counseling services; employee publications, fund drives, etc.
- (7) Health Services: Include medical units, X-ray services, etc., in such cases where the expense is defrayed by your agency.
- (8, 9 and 10) These spaces are provided for other personnel activities not enumerated above. For example, if the preparation of reports and the maintenance of records and files cannot be allocated to specific activities mentioned above then these spaces should be used.

B. Fiscal Administration

- (1) General Fiscal Administration: Include supervisory and other time which cannot be allocated directly to other fiscal activities.
- (2) Accounting: Include the maintenance of general ledgers, allotment ledgers, cost and distribution ledgers, reconciliations; development of control data and other work incident thereto, etc.
- (3) Voucher Examination and Certification: Include the auditing of all vouchers, except pay roll vouchers which will be included under item C(1), and the maintenance of related and subsidiary audit records.
- (4) Voucher Preparation and Scheduling: Include the preparation of standard voucher forms and the preparation of schedules of disbursement and collection.
- (5) Reports and Statistics: Include the preparation of all fiscal reports.
- (6) Claims, Exceptions, and Collections: Include the work incident to the handling of claims, SAC exceptions, and collections.

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location: Include the analysis and the duties entailed in specific the allocation of such positions to
de training programs which are designed skills of employees and to promote methods of operation such as J. pro- simplification programs. Include only of the Personnel Office engaged in such
ns: Include welfare, safety, recre- ce and counseling services; employee fund drives, etc.
Include medical units, X-ray services

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(7) Files: Include the maintenance of files of fiscal documents.

(8 and 9) These spaces are provided for other fiscal activities not mentioned above.

C. Pay roll, Leave and Retirement

(1) Pay roll: Include the preparation of pay rolls, the maintenance of individual earnings or pay cards, the extension and recording of bond balances, the recording of bonds issued, the reconciliation of individual earnings or pay cards with the General Ledger accounts and with the special deposit accounts for tax and bonds, the processing of changes in pay, the maintenance of controls to insure pay roll accuracy, the administrative examination or audit of pay rolls including the records maintained for audit purposes, the preparation of schedules of disbursement and the other necessary schedules for pay rolls and bonds, the examination and delivery of checks, cash envelopes and bonds, the preparation of reports based on pay roll records such as the information returns (Form W-2) to the Collector of Internal Revenue.

(2) Leave: Include the maintenance of central leave records and leave counselors. Do not include the maintenance of decentralized leave records in those cases where the work occupies only a small fraction of an employee's time. Indicate by check mark in the spaces provided whether leave records are centralized, decentralized or both.

(3) Retirement: Include the maintenance of retirement records (Form 2806), the preparation of reports and the other work incidental thereto.

D. Other Administrative Activities

(1) Budget Administration: Include the preparation and review of budget estimates and justifications, the analysis of work programs, the apportionment and allotment of appropriations, the preparation or review of reports on the execution of the budget, etc.

(2) Administrative Planning: Include the study of organization, methods and procedures and the development and installation of changes in organization, methods and procedures; advice and consultation on management problems, preparation or clearance of procedures,

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manuals, forms; promotion of more efficient methods of operations, etc.

- (3) Procurement: Include the work involved in procuring services (other than personal services), supplies, materials, equipment, etc.
- (4) Property Control: Include only the work involved in maintaining control or inventory records on equipment specifically assigned for use, such as furniture, fixtures, mechanical equipment, automotive equipment, etc.
- (5) Stores and Stores Control: Include the work involved in maintaining warehouses or storerooms of supplies, materials and reserve stocks of equipment together with the maintenance of inventory records thereon.
- (6) Library Services: Include the work involved in indexing, cataloging, issuing, receiving, and maintaining books and other reference documents; rendering of reference service.
- (7) Communication Services: Include telephone operators, teletype operators, radio operators, etc., (exclude messengers).
- (8) Duplicating Services: Include services such as photographic, blueprint, mimeograph, multilith, etc.

HAROLD D. SMITH
Director

TABLE A

ESTIMATES OF PERSONAL SERVICES FOR ADMINISTRATIVE ACTIVITIES

APPROPRIATION TITLE:

NAME OF DEPARTMENT
OR ESTABLISHMENT:

ACTIVITIES	OBLIGATIONS			
	ESTIMATE, 1947		ESTIMATE, 1946	
	Filled * Positions	Total Salary	Filled * Positions	Total Salary
A. PERSONNEL ADMINISTRATION:				
1. General Personnel Administration				
2. Recruitment and Appointments				
3. Placement				
4. Position-Classification				
5. Training				
6. Employee Relations				
7. Health Services				
8.				
9.				
10.				
TOTAL - PERSONNEL ADMINISTRATION				
B. FISCAL ADMINISTRATION:				
1. General Fiscal Administration				
2. Accounting				
3. Voucher Examination and Certification				
4. Voucher Preparation and Scheduling				
5. Reports and Statistics				
6. Claims, Exceptions and Collections				
7. Files				

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TABLE A (continued)

ACTIVITIES	OBLIGATIONS			
	ESTIMATE, 1947		ESTIMATE, 1946	
	Filled *	Total	Filled *	Total
	Positions	Salary	Positions	Salary
FISCAL ADMINISTRATION (continued)				
8.				
9.				
TOTAL - FISCAL ADMINISTRATION				
C. PAY ROLL, LEAVE AND RETIREMENT:				
1. Pay Roll **				
2. Leave ** (<input checked="" type="checkbox"/> centralized; <input checked="" type="checkbox"/> decentralized; <input checked="" type="checkbox"/> both)				
3. Retirement **				
TOTAL - PAY ROLL, LEAVE AND RETIREMENT				
D. OTHER ADMINISTRATIVE ACTIVITIES:				
1. Budget Administration				
2. Administrative Planning				
3. Procurement				
4. Property Control				
5. Stores and Stores Control				
6. Library Services				
7. Communication Services				
8. Duplicating Services				
TOTAL - OTHER ADMINISTRATIVE ACTIVITIES				

*Filled positions means the average number of positions that are expected to be filled during the year.

**Give below the name(s) of organizational unit(s) which perform(s):

(a) The pay roll activity

(b) The leave activity

(c) The retirement activity

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EXECUTIVE OFFICE OF THE PRESIDENT
BUREAU OF THE BUDGET
Washington 25, D. C.

BULLETIN NO. 1944-45:14

June 27, 1945

TO THE HEADS OF EXECUTIVE DEPARTMENTS AND ESTABLISHMENTS

SUBJECT: *Call for estimates of appropriations for the fiscal year 1947

1. Purpose. To call for the submission of estimates of appropriations for the fiscal year 1947 and to set forth the manner and form in which they are to be presented to the Bureau of the Budget.

GENERAL INSTRUCTIONS

2. Time of submission. The departments, establishments, and agencies (hereinafter referred to as "agencies") will submit their estimates of appropriations for inclusion in the regular Budget for the fiscal year ending June 30, 1947, to the Bureau of the Budget on or before September 15, 1945.

In the case of the following agencies, the detailed estimates of appropriations will not be included in the regular Budget for the fiscal year 1947. These agencies will furnish by December 15, 1945, such summary information respecting their budgetary programs for the fiscal years 1945, 1946, and 1947 as may be requested by representatives of this Bureau and will submit their detailed estimates of appropriations together with the supporting documents on or before February 1, 1946.

Executive Office of the President:
Office for Emergency Management (constituent agencies)
Office of Censorship
Office of Price Administration
Office of Strategic Services
Petroleum Administration for War

Independent offices:
Office of War Mobilization and Reconversion
Selective Service System
Smaller War Plants Corporation

Department of the Interior:
Solid Fuels Administration for War
War Relocation Authority

Navy Department

War Department:
Military Establishment

3. National defense appropriations. Agencies which have heretofore obtained separate appropriations under the heading "National Defense" or "National Defense Activities" will submit separate estimates for such activities if they are to be continued in the fiscal year 1947. Activities financed in 1946 by means of allotments from the "Emergency fund for the President, national defense," which are to be continued during the fiscal year 1947, will be estimated for in the regular manner (i.e., an estimate of appropriation will be submitted to the Bureau of the Budget for transmission to the Congress) and will carry as a part of the appropriation title the words "(National Defense)."

4. Coverage of estimates.

a. The annual estimates shall include provision for all foreseeable needs. As a general policy, no supplemental estimate of appropriation will be considered unless it is due to circumstances not foreseeable at the time the annual estimates were submitted. In this connection attention is invited to section 203 (a) of the Budget and Accounting Act, 1921, which reads as follows:

The President from time to time may transmit to Congress supplemental or deficiency estimates for such appropriations or expenditures as in his judgment (1) are necessary on account of laws enacted after the transmission of the Budget, or (2) are otherwise in the public interest. He shall accompany such estimates with a statement of the reasons therefor, including the reasons for their omission from the Budget.

b. The estimates for 1947 will be accompanied by a list of any amounts that are contemplated for later submission as supplemental estimates for the fiscal year 1946, such list to set forth the reasons why they were omitted from the regular estimates for 1946.

5. Content of estimates. In preparing estimates of the funds required for the operations under the various appropriations, agencies will be guided by the following special instructions governing the instances cited:

a. Overtime, additional compensation, and night-work differential: Funds required for the payment of overtime, additional compensation, and night-work differential under laws which by their terms will be in effect during the fiscal year 1947 will be included in the 1947 estimates in an amount sufficient to cover the cost of such payments to the employees covered by such appropriation estimates who are subject to these laws.

b. 44-hour workweek: As a general rule, the 1947 estimates will be based on a 44-hour workweek. In the event an agency finds it impracticable to operate on a 44-hour workweek basis, the estimates may be computed on the basis of a longer or shorter workweek; however, this fact should be specifically noted and discussed in the written justifications.

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c. Ramspeck promotions: No additional funds will be included in the 1947 estimates specifically to cover the cost of within-grade salary advancements estimated to occur in that year.

d. Foreign service pay adjustment: It is not anticipated that an estimate will be submitted for "Foreign service pay adjustment" in 1946 to provide for losses sustained by Government employees due to the appreciation of foreign currencies in their relation to the United States dollar. Each agency should include in its estimates for 1947 amounts for travel, cost of living allowances, quarters, and living and quarters for employees permanently or temporarily stationed abroad sufficient to cover losses by exchange. The estimates are to be based on rates for such allowances established by regulations to be issued in the near future.

6. Advice on preparation of estimates. Individual budget officers should consult freely with Bureau of the Budget representatives in charge of their estimates as to the provisions of this bulletin. Upon request of these officers the Bureau of the Budget will send representatives to meetings called to discuss preparation of estimates.

7. Material to be submitted. The estimates and supporting documents will include the following:

a. Letter of transmittal together with summary of estimates by bureaus, offices, etc.

b. Estimates of appropriations (hereinafter referred to as language sheets). (See Exhibit A.)

c. Schedules of obligations (hereinafter referred to as green sheets). (See Exhibits B through E.)

d. Justifications of estimates, including Exhibits F through J.

8. Number of sets of material required. Five legible sets (one a ribbon or processed copy to be marked "Printer's Copy") of the language sheets, green sheets, Exhibits F and G, and four legible sets of the textual justifications and other exhibits will be submitted. (Onionskin or tissue paper will not be used.)

9. Arrangement and assembly of estimates. When submitted to the Bureau of the Budget the sets of estimates mentioned in paragraph 8 will be assembled as follows:

a. The original of each estimate, followed by the original of the supporting green sheets (Standard Form 3a, Revised July 1, 1943) and the statement relating to passenger-carrying vehicles and aircraft (Exhibit F), arranged in order, will constitute one set, the pages of which will be numbered consecutively in the top center.

The statement of transfers between appropriations (Exhibit G), unnumbered, will follow. This set will be the ribbon or processed copy and will be marked "Printer's Copy."

b. Each of the remaining sets will be arranged for each appropriation in the order set forth below and pages of each set numbered consecutively in the lower right corner. These page numbers will also be placed in the lower right corner of the corresponding pages of the "Printer's Copy" in order to permit ready identification. The four sets will be punched for binding in standard three-ring binders, the punching for language and green sheets to be at the left side and for justifications either the left side or top side depending upon which way the justification sheets have been written up. (See paragraph 28.)

- (1) Language sheets;
- (2) Green sheets (Standard Form 3a, Revised July 1, 1943):
 - (a) By objects of expenditure, and
 - (b) By projects or functions;
- (3) Exhibits F, G, and H;
- (4) Text of explanation and justification of the estimates;
- (5) Exhibits I and J.

c. A tab should be attached to the right margin of the first sheet of each estimate of appropriation or, in the case of large lump-sum appropriations, of each major subdivision. These tabs, numbered consecutively, should be so arranged as not to obscure each other when the estimates are assembled in order.

d. The arrangement of estimates of annual appropriations will follow that of corresponding appropriations in the appropriation act for the fiscal year 1946. Estimates of new appropriations and estimates for activities appropriated for in supplemental or deficiency acts will be inserted at appropriate places. Estimates of appropriations not carried in the annual and supplemental appropriation acts (e.g., permanent appropriations and trust accounts) will follow the same arrangement as corresponding estimates in the Budget for the fiscal year 1946.

LANGUAGE SHEETS

10. Primary source.

a. The language printed in the various appropriation acts for the fiscal year 1946 constitutes the primary source of the material

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to be included on the language sheets. The Bureau of the Budget will prepare a complete specimen set of the language sheets including therein all appropriation items for the fiscal year 1946. This specimen set will show for each appropriation the title of the appropriation as carried in the Digest of Appropriations issued by the Treasury Department, the amount appropriated for the fiscal year 1946, and such pertinent notes as may be required. The set will also include necessary group totals and will be stamped "Printer's Copy." This set will be transmitted to each agency and will include all regular, supplemental, and deficiency appropriations for the fiscal year 1946 enacted up to the time of transmission. The titles, amounts of appropriations, and notes typed on the specimen set by the Bureau of the Budget will be carefully verified by the respective agencies and corrections made where necessary.

b. The Bureau of the Budget will also furnish each agency 10 copies of its enrolled annual appropriation act for 1946 and the pertinent parts of supplemental and deficiency acts. These 10 copies will be used by the agencies concerned for clipping and pasting 4 additional sets of language sheets plus any other sets that the agency may require for its own use. These 4 sets will be prepared on blank white sheets (8 x 10½ inches) and must conform to the specimen set, particularly as to spacing and position on the sheet.

c. The original or "Printer's Copy," together with the 4 additional sets, will be returned to the Bureau of the Budget as the 5 sets required by paragraph 8 above.

d. The total amount appropriated, shown on language sheets, will always include the amount of supplemental and deficiency appropriations to date of submission of the estimates by the agency.

(1) If the language of a supplemental or deficiency appropriation for the fiscal year 1946 merely provides an additional amount for the same purpose and subject to the same conditions as contained in the annual appropriation act for that year, the language of the annual act only will be printed and the following footnote, related to the appropriation total concerned, will be shown: "a/ Includes \$ _____ appropriated in the _____ Appropriation Act, _____."

(2) If the language of the supplemental or deficiency appropriation for the fiscal year 1946 changes the purposes or conditions specified in the annual act for that year the language of the supplemental or deficiency appropriation must also be printed.

(3) The language of any supplemental or deficiency appropriation for the fiscal year 1945 will also be printed in those

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cases where provision is made for the amounts appropriated therein to remain available during the fiscal year 1946 or where any provisos carried therein are also applicable to the fiscal year 1946.

e. No explanations or justifications will be written on the language sheets except as provided in paragraphs 10d(1) and 16 of this bulletin.

11. Changes in language and amounts. When a change is proposed in an amount or in the language of the 1946 appropriation act, any matter to be omitted will be enclosed in brackets [] and any new matter will be typewritten and underscored on the sheet at the right side of the printed matter pasted thereon, with a caret and line indicating where the new matter is to be inserted. New matter should follow (not precede) bracketed matter in all cases even though bracketed matter may be only figures and new matter is additional language to the preceding matter. Care should be taken not to obliterate punctuation marks and the place where the insertion is to be made should be clearly indicated. Brackets, carets, and insert lines are to be indicated in ink and not by typewriter. The amount of the estimate for the fiscal year 1947 will be inserted in the space indicated below the language.

12. Legislation in appropriation language. Pending further advice from the Bureau of the Budget with respect to legislation in appropriation language, the agencies may prepare their 1947 appropriation language on the same basis as heretofore. (See paragraph 30.)

13. Waivers of civil-service and classification laws. All provisions included in the appropriation language proposed for the fiscal year 1947 which waive the civil-service and classification laws, or which have the effect of waiving those laws for any groups or classes of employees, must be approved by the Civil Service Commission prior to the submission of the estimates to the Bureau of the Budget regardless of whether proposed as new language or a continuation of existing language. Requests for such approval should be made in writing to the United States Civil Service Commission (attention of Mr. Kenneth C. Vipond, Assistant Chief Examiner), and a carbon copy of the Commission's reply must accompany the estimates concerned when submitted to the Bureau.

14. Special accounts. The language for special accounts is in reality a brief description of the funds and the agencies will be responsible for the correctness of such descriptions.

a. In cases where special fund receipts are covered into the Treasury as miscellaneous receipts and appropriated for a particular purpose by virtue of a permanent appropriation act, the amounts of such permanent appropriations will be determined by the amounts of the appropriation warrants issued or to be issued by the Treasury Department for each of the fiscal years concerned. Following the

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language of each such special account, the amount shown in the 1946 Budget as the estimate for that year will be inserted as "Appropriated 1946, \$ _____." Immediately beneath this entry will be inserted the entry "Revised 1946, \$ _____," this latter figure representing the agency's latest estimate of the amount to be appropriated, which may or may not agree with the amount shown in the 1946 Budget.

b. In those cases where the receipts are deposited into accounts in the nature of special deposit accounts, the obligations under these accounts will be offset by the receipts and no amounts will be shown as appropriations.

c. In order to determine whether receipts into special accounts are to be handled as permanent appropriations or as special deposit accounts, the Division of Bookkeeping and Warrants, Treasury Department, should be contacted. (For examples, see pages 206 and 605 of the 1946 Budget.)

15. Trust accounts.

a. The language for trust accounts is in reality a brief description of the funds and the agencies will be responsible for the correctness of such descriptions. Following the language under each trust account the amount shown in the 1946 Budget as the estimate for that year will be inserted as "Appropriated 1946, \$ _____." Immediately beneath this entry will be inserted the entry "Revised 1946, \$ _____," this latter figure representing the agency's latest estimate of the amount of receipts to be appropriated, which may or may not agree with the amount shown in the 1946 Budget. In arriving at the amount of the revised estimate for 1946 as well as the estimate for 1947, agencies will undertake to reflect as nearly as possible the total amount to be shown on appropriation warrants to be issued by the Treasury Department for each of the fiscal years concerned, using the same basis as that followed in determining the actual appropriation for the fiscal year 1945 as shown on the green sheets. The total to be shown as appropriated under a trust fund appropriation account will represent the total of the appropriation warrants issued, and will not include or be reduced by transfer and counter warrants or transfer appropriation warrants. (See Budget-Treasury Regulation No. 1, Revised, for definitions of these warrants.) The actual appropriation for the fiscal year 1945 as shown on the green sheets and determined in accordance with these instructions may vary from the amounts shown in the Combined Statement of Receipts and Expenditures issued by the Treasury Department because of the exclusion of these types of warrants but ordinarily the figures may be reconciled by the footnotes shown in the Combined Statement.

b. Ordinarily appropriations under trust fund appropriation accounts consist of collections from individuals or others, income

from investments, general fund appropriations for the purpose, and/or receipts from other sources coming into the Treasury and covered into the respective trust fund receipt accounts. For example, the appropriation under the Civil Service Retirement and Disability Fund is made up of funds received from individuals as contributions, from interest and profits on investments, etc., and from the Civil Service Retirement and Disability Appropriated Fund (general fund account), all of which are covered into a trust fund receipt account and then appropriated under the trust account "Civil Service Retirement and Disability Fund."

c. Unless transfers are made by transfer appropriation warrants no transfers will be shown on the green sheets between general fund appropriation accounts and trust fund appropriation accounts, as funds to be transferred from general fund appropriation accounts will be handled in those accounts as an obligation and in the trust fund accounts either as a receipt or as a reimbursement as the case may be. In the rare cases where funds are taken from a trust fund and added to a general fund appropriation account, the transaction will be handled in the reverse manner, i.e., as an obligation in the trust fund appropriation account and as a reimbursement in the general fund appropriation account concerned.

16. Statutory and code references. Language sheets must refer to the authorizing legislation, treaty, or Executive order, or indicate the lack of such authority. Reference to authorizing legislation may be made in the body of the language and, if so, this reference need not be repeated in the citations at the end of the language. Except as specified above, and when applicable, citations are to be shown as follows: (1) Basic authorizing legislation, (2) amendments to authorizing legislation enacted in the calendar year 1945, (3) the 1946 appropriation act, and (4) any other act providing supplemental appropriations for 1946. All citations will be by reference to the titles and sections of the Code, or if not to be found therein, to the date of the act and public law number, the date and number of Executive order, or date of treaty. (For example, 16 U.S.C. 581, or Act of June __, 1945, Public Law __.) Reference is not to be made to the Statutes at Large except in the District of Columbia Chapter and treaty citations. If the reference to the United States Code by title and section is not sufficient to identify the particular legislation, the section number should be followed by reference to paragraphs and subparagraphs. The agencies will furnish and be responsible for the correctness of all statutory references on the language sheets. In those cases where there is no authorizing legislation, treaty, or Executive order, and no previous appropriation, the language will be followed by the word "submitted" in parentheses.

17. Activities or appropriations transferred or consolidated.

a. The proposed transfer or consolidation of an activity affecting only part of an appropriation will be reported in the following manner:

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(1) The estimate for the activity for the fiscal year 1947 will be included under the appropriation to which the transfer is proposed to be made. The language sheet for this appropriation will carry a reference "a/" before the amount of the item "Estimate 1947, \$ _____," and a footnote will be added immediately below this item reading: "a/ Includes \$ _____ previously carried under '(appropriation title)' . For comparative purposes the amounts provided for 1945 and 1946 are shown in the schedule as transfers." (For example, see "Maintenance and operation of aircraft, Office of Administrator of Civil Aeronautics," page 358, 1946 Budget.)

(2) The language sheet for the appropriation from which the activity is proposed to be transferred will carry a reference "a/" before the amount of the item "Estimate 1947, \$ _____," and a footnote will be added immediately below this item reading: "a/ Excludes \$ _____ transferred to '(appropriation title)' . For comparative purposes the amounts provided for 1945 and 1946 are shown in the schedule as transfers." (For example, see "General administration, Office of Administrator of Civil Aeronautics," page 352, 1946 Budget.)

b. The proposed transfer or consolidation of an entire appropriation with one or more other appropriations will be reported in the following manner:

(1) The language sheet for the appropriation to which such transfer is proposed to be made will carry a reference "a/" before the amount of the item "Estimate 1947, \$ _____," and a footnote will be added immediately below this item reading: "a/ Includes \$ _____ transferred from '(appropriation title)' . For comparative purposes the amounts appropriated for 1945 and 1946 are shown in the schedule as transfers." (For example, see Public Health Service, pages 141, 145, 147, and 148, 1946 Budget.)

(2) The original appropriation title and the bracketed [] language will be shown in the place from which transferred. A footnote will be added immediately below the item "Appropriated 1946, \$ _____," reading: "Note.—The appropriation under the above title has been transferred to and estimated for under '(appropriation title)' . For comparative purposes the amounts appropriated for 1945 and 1946 are shown in the schedule as transfers." (For example, see "Salaries and expenses, National Institute of Health, Public Health Service," page 137, 1946 Budget.) (Note.—If it is proposed to consolidate the appropriation with only one other appropriation item and the agency desires to use the old appropriation language in the new location it may do so; in such cases only the original appropriation title the entry "Appropriated 1946, \$ _____," and the footnote will remain in the original location.)

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c. For instructions as to how to reflect transfers or consolidations of appropriations effected pursuant to Executive order or law the agencies should contact the Bureau of the Budget representative in charge of their estimates.

GREEN SHEETS

18. Requirements for submission. Green sheets will be submitted for all appropriations or funds (including working funds, appropriations made for claims, judgments, and private relief acts, and items such as transfers or allotments from the appropriation "Foreign service pay adjustment, appreciation of foreign currencies" and other similar appropriations) under which obligations, including those incurred under contract authorizations, have been made or are contemplated in 1945, 1946, and 1947. Green sheets are required for 1945 and 1946 obligations even though no estimate is submitted for 1947. The green sheets under funds allocated or transferred, as described in paragraph 24d, prior to July 1, 1945, exclusive of Defense Aid (Lend-Lease) appropriations and the appropriation "Cooperation with the American republics," will be inserted immediately following the green sheets pertaining to the regular appropriations which the allocated funds supplement. (For example, see "Emergency fund for the President, national defense (allotment to Agriculture) (Bureau of Entomology and Plant Quarantine)," page 256, 1946 Budget.) The green sheets for Defense Aid (Lend-Lease) appropriations will be prepared by the Foreign Economic Administration based on information furnished it by agencies receiving allocations and will be incorporated into the Budget under the heading "Emergency Funds Appropriated to the President." The green sheets for the appropriation "Cooperation with the American republics" will be prepared by the Department of State and included in the Department of State Chapter of the Budget.

19. Definition of obligations. Amounts reported as obligations will conform to the concept of obligations included in Budget-Treasury Regulation No. 1, Revised. Obligations incurred are there defined as orders placed, contracts awarded, services received, and all other transactions during a given period which legally reserve the appropriation for expenditure, including orders for procurement through the General Supply Fund, orders placed with the Naval Stock Fund and Naval Working Fund, orders placed with the Government Printing Office, and orders for interdepartmental work under section 601 of the Economy Act. Such amounts include expenditures not preceded by obligations and in the case of liquidated obligations reflect the adjustments for the differences between obligations and the actual expenditures. Obligations should be reflected on a gross basis at all times. In the case of a continuing appropriation (multiple-year) where adjustments are made in prior year obligations such adjustments should be reflected in the obligations shown for the year affected and should not be reflected in the obligations shown for a succeeding year. No cents will be shown in the obligations columns, the amounts being stated to the nearest dollar.

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20. Form. Green sheets will be prepared with typewriter, double spaced, on Standard Form 3a, Revised July 1, 1943. Obligations for personal services (net) and other objects of expenditure will be shown by the two-digit symbol numbers of the object classification set forth in part V of Budget-Treasury Regulation No. 1, Revised. Additional instructions covering the preparation of green sheets are set forth below and specimen forms, Exhibits B through E, are attached hereto for the information and guidance of the agencies.

21. Personal services. Green sheets for personal services, departmental and field, will be prepared in the form, manner, and order of items shown in Exhibit B, and in accordance with the following instructions.

a. Green sheets shall include both departmental and field personnel and list such services separately in that order under appropriate captions.

b. The distinction between departmental and field service to be followed in preparing green sheets will be the same as that observed in the preparation of Civil Service Commission Form 3257, Revised.

c. Personal services will be divided into the following services or groups and listed on the green sheets in the order named: Clerical, administrative, and fiscal service; professional service; subprofessional service; crafts, protective, and custodial service; Executive order grades (established by Executive Order 6746); grades established by special acts; and unclassified. (Unclassified shall include employees in permanent positions compensated on an hourly, daily, or monthly basis as well as those compensated on an annual basis.) Under each service or group, grades will be listed in descending order of salary ranges. All employees in any one grade and service under each appropriation will be listed together, i.e., no breakdown by organization units, functions, etc., will be shown on the green sheets. (If the agency so desires, the order of "clerical, administrative, and fiscal service" and "professional service" may be reversed in those instances where the head of the agency or bureau is classified in the "professional service.")

d. The personal services to be divided into services or groups and listed on green sheets in accordance with the instructions in subparagraph c above will be limited to permanent employees and those temporary employees who occupy permanent positions. All positions specifically provided for in the appropriation language will be included in the distribution by services or groups and listed on the green sheets regardless of whether the position is filled or not. The exact title of such position as described in the language shall be shown on the green sheets and if vacant throughout a year no man-years or money will be shown opposite the entry for that year.

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e. Classification grade number and basic salary range will be entered on the green sheets for each grade (classification act, Executive Order 6746, or special act) in which service was performed or is contemplated. (See note following paragraph 21j.)

f. Under each grade for which the minimum basic annual salary rate is equivalent to or greater than that for CAF-9 there will be entered the operating titles of positions in which service was performed or is contemplated and for each such title there will be shown in the obligations column for each fiscal year the number of man-years of service performed or contemplated and the total basic salary (exclusive of overtime, additional compensation, night-work differential, additional pay for service outside the 48 States and the District of Columbia) paid or contemplated to be paid for such man-years of service. The total basic salary for 1947 will not reflect Ramspeck promotions anticipated to be made in that year. The term "operating title" means the title usually used in the office concerned when referring to the particular position. The purpose of using "operating titles" is to convey information as to the duties and character of work performed by the incumbent and the title of the position as used on the employee's classification sheet may not be sufficiently informative for this purpose.

g. For each grade for which the minimum basic annual salary rate is less than that for CAF-9 the same procedure will be followed except that operating titles will not be shown and the man-years of service and total basic salary shown will be for all service performed or contemplated in each such grade.

h. The number of man-years represents the total of the time served by all employees occupying a given position or grade stated in terms of years, or, in other words, the average employment in that position or grade. The term "time served" as used herein includes all periods for which compensation was paid or is contemplated for payment (including payment for terminal leave) without regard to service or leave status. Man-years will be shown to the nearest tenth; if midway between tenths the next higher tenth will be used.

i. Positions filled by military or naval personnel will not be included in the man-years shown in the green sheet schedules of the 1947 Budget for any agency other than War, Navy, Panama Canal, D. C. Government, Federal Security Agency, War Shipping Administration, United States Maritime Commission, and Veterans Administration.

j. When the actual or estimated man-years and obligations have been entered on the green sheets in accordance with the foregoing instructions, the man-years and amounts of money will be totalled and shown opposite the entry "Total permanent, departmental (or field, as the case may be)." Following this total entry will be listed the following additional groups of employment in the order named, showing

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for each group the man-years and obligations for each fiscal year: Temporary employment (employees occupying temporary positions), part-time employment, W. A. E. (when actually employed) employment, W. O. C. (without compensation) employment, \$1-per-year employment, casual employment, etc. For each of these groups the man-years will represent the full-time equivalent of regular employment. Following these entries will be shown one-line entries for the total amounts obligated or to be obligated on account of overtime pay, additional compensation in lieu of overtime pay, night-work differential, living and quarters allowance, and additional pay for foreign service. Immediately following these entries and opposite the entry "All personal services, departmental (or field, as the case may be)" will be the sum of these entries plus the previous total shown opposite the entry "Total permanent, departmental (or field, as the case may be)."

Note.--In the event a new pay bill changes the salary ranges of the classification grades the green sheets will show the new ranges and the computations for 1946 and 1947 will be made on that basis. The cost of overtime pay will also be reflected in the green sheets for the fiscal years 1946 and 1947. The 1946 columns of the schedules will be adjusted to the appropriations for that year by deducting the amounts of additional compensation and overtime pay which the agencies are unable to absorb by using the entry "Excess of obligations over appropriation due to Public Law ____." (See Exhibit B.)

k. The totals for the departmental and field services will then be combined and shown opposite the entry "Total, departmental and field" and from this total will be deducted the chargeable value of quarters, subsistence, etc., furnished in kind, leaving the amount of "01 Personal services (net)."

22. Consolidated schedules for personal services. In some cases employees are held as a pool for work under a number of different appropriations. A single pay roll is used for such groups of employees and the amount of the roll is distributed among appropriations chargeable in accordance with the accounting method employed by the agency concerned. Unless the distribution of the roll by appropriation is made on an actual time-worked basis, any segregation of employees by appropriation is purely arbitrary and in such cases a consolidated green sheet should be submitted for the entire group. This consolidated green sheet will show the breakdown of employees by services and grades and in addition the distribution of the total actual and estimated obligations by appropriations. On the green sheets submitted under each of the appropriations affected there will be included a one-line entry "Personal services, departmental (or field, as the case may be) (see consolidated schedule)," agreeing with the amount shown on the consolidated schedule as chargeable to that appropriation. (For example, see Corps of Engineers, pages 701-702, 1946 Budget.)

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23. Other obligations. Following the entry "01 Personal services (net)," and under the heading "Other obligations," there will be listed the actual and estimated obligations under each object of expenditure. A detailed classification will be employed when necessary to show the distribution or make-up of large or unusual obligations under any object classification. Under "04 Communication services" there shall be a subentry for "Payment for penalty mail." No subtotals will be shown in cases where there are two or more entries under the same object. (See Exhibit B.) If an agency is granted funds to be expended for confidential purposes and such expenditures are accounted for by certificate of the head of the agency the obligations under these funds will be reported against an unnumbered entry entitled "Unvouchered." The sum of the "Other obligations" will be placed against a total reading "Total other obligations." To this amount will be added the amount shown opposite the entry "01 Personal services (net)" in order to arrive at the "Grand total obligations."

24. Transfers of appropriated funds. The green sheets must reflect all transfers of appropriated funds from one agency or appropriation to another agency or appropriation. In the preparation of the green sheets the transfers may be divided into the following four classes:

a. Transfers between appropriations: Transfers between regular appropriations which operate to increase the authority to incur obligations under the receiving appropriation are made by transfer appropriation warrants only (except in the case of activities transferred, see paragraph 17, this bulletin). Such transfers are generally used in those cases in which funds are advanced to cover the cost of work to be performed and the transaction results in a straight transfer from one appropriation account to another with no increase in the total number of appropriation accounts carried on the books of the Treasury Department. Amounts deducted or added on account of such transfers must be stated in identical amounts in the green sheets for the appropriations involved after consultation and agreement in writing between the agencies concerned and also adjusted when necessary after notification of allowances for the ensuing fiscal year. The agency to which such transfers are made should be advised by the transferring agency of the appropriation titles from which the transfers are made and the agency from which the transfers are made should be advised by the receiving agency of the appropriation titles under which the funds transferred will be obligated. This procedure will cover cases of actual transfers for 1945 and estimated transfers for 1946 and 1947. This class of transfers will be shown on the green sheets in the following manner:

(1) Receiving agency or appropriation: The obligations incurred against such transfers will be merged with and detailed by object classification under the appropriation to which the transfer is made, and from the grand total obligations will be deducted such transfers stated separately by amounts and titles

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of the appropriations from which the transfers are made. (For example, see "Salaries and expenses, Office of Secretary of Agriculture," page 213, 1946 Budget.)

(2) Transferring agency or appropriation: Under the appropriation from which the transfers are made, the amounts transferred will not be included in the detail of obligations, and to the grand total obligations will be added the amount of transfers made therefrom stated separately by amounts and titles of appropriations to which such transfers are made. (For example, see "Salaries and expenses, Soil Conservation Service," page 297, 1946 Budget.)

b. Reimbursements to appropriations: Transfers between regular appropriations which operate to offset obligations represent reimbursements to appropriations of collections or receipts creditable to the appropriation or fund which are either covered or to be covered into the Treasury by repay covering warrant or handled on a transfer and counter warrant as an adjustment for expenditures previously made. Examples of such transfers are orders for procurement through the general supply fund, orders placed with the Government Printing Office, or reimbursements for services performed. These transactions also result in straight transfers from one appropriation account to another with no increase in the total number of appropriation accounts carried on the books of the Treasury Department. This class of transfers will be shown on the green sheets in the following manner:

(1) Receiving agency or appropriation: The obligations incurred thereunder will be merged with and detailed by object classification under the appropriation reimbursed, and from the grand total obligations will be deducted the sum of all reimbursements opposite the entry "Reimbursements for services performed." (For example, see "Salaries and expenses, Bureau of Foreign and Domestic Commerce," page 367, 1946 Budget.)

(2) Transferring agency or appropriation: The amount of such transfers will be included in the obligations (usually under "07 Other contractual services") under the appropriation for which the work was done in accordance with paragraph 19 above; the effect being to include the obligations under both appropriations, this duplication being offset by the entry opposite "Reimbursements for services performed" for the appropriation receiving the reimbursement.

c. Working funds: The third class of transfers results in the establishment of new appropriation accounts on the books of the Treasury Department, known as working funds. Such appropriation accounts may be identified by the inclusion of the phrase "working fund" as a part of the title of the account. These transfers are used to establish appropriation accounts for funds transferred from

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one agency or activity to another for the performance of work or delivery of materials, usually in advance of the actual performance or delivery. This class of transfers will be shown on the green sheets in the following manner:

(1) Receiving agency: The receiving agency will submit green sheets indicating briefly the purposes of the working funds received by it and showing in detail the obligations by object classification. The total obligations as shown on the green sheets will be offset by either "Received by transfer from (specify appropriation from which transfer is made)" in the case of receipts by transfer appropriation warrant or "Advanced from (specify agency advancing funds)" in the case of all other receipts, leaving the "Total estimate or appropriation" as zero. (For example, see "Working Fund, Commerce, Weather Bureau (Advance from Aviation, Navy)," page 376, 1946 Budget.)

(2) Transferring agency: The obligation on account of such transfers to working funds will be merged with other obligations on the green sheets for the transferring agency, usually under "07 Other contractual services."

d. Appropriation accounts established by allocations or transfers: The remaining class of transfers includes those instances where authority is contained in appropriation acts to allocate or transfer funds to other agencies and where such funds are not allocated or transferred directly to a regular appropriation but result in the establishment of new appropriation accounts other than working funds. These appropriation accounts are set up by means of transfer appropriation warrants. This class of transfers will be shown on the green sheets in the following manner:

(1) Receiving agency: The agencies receiving such allocations or transfers will submit green sheets for the amount received showing in detail the obligations by object classification. The total obligations as shown on the green sheets will be offset by "Received by transfer from (specify appropriation from which transfer is made)." (For example, see "Emergency fund for the President, national defense (National Archives)," page 85, 1946 Budget.) An exception to these instructions will be made in the case of allocations or transfers from Defense Aid (Lend-Lease) and "Cooperation With the American Republics" (Department of State) appropriations. (See paragraph 18.)

(2) Transferring agency: On the green sheets submitted by the allotting agency these allocations or transfers will be listed showing the amount transferred to each agency. (For example, see "Emergency fund for the President, national defense," page 52, 1946 Budget.)

25. Other adjusting entries. When the estimated or actual obligations for a fiscal year, after adding or deducting adjustments on account of reimbursements and transfers, do not agree with the amount of the appropriation or estimate of appropriation for that year, adjusting entries will be made representing an analysis of the difference and using plus or minus signs in order to bring the final total into agreement with the amount of appropriation or estimate of appropriation. Such adjusting entries will be made in the manner indicated in Exhibit B, and the order and wording of the various entries shall conform to that used in the exhibit referred to. Care should be taken to distinguish between the bringing forward of balances under appropriations remaining available for obligation and the reappropriation of balances from appropriations which would have lapsed for obligation purposes. In the latter case, specific congressional action is required to reappropriate balances and the appropriation language for the fiscal years involved should be checked to determine whether this has been done or is proposed.

26. Activities transferred or consolidated. When an activity is transferred to (or consolidated with) another appropriation, the obligations under the receiving appropriation will include the obligations incurred for the transferred activity for all 3 years, and the grand total obligations on the receiving side will be offset by showing as transfers amounts equaling the total of the obligations incurred during 1945 and 1946 for the activity concerned. In such cases, the transferring appropriation will not include these amounts in its obligations but will show the amounts as transferred to the appropriation concerned. All such transfer entries will carry in addition to the titles of the appropriations concerned the words "(see footnote following language)."

27. Projects or functions green sheets. In every case in which the work provided for by an appropriation or fund is susceptible of division into two or more activities, projects, or functions, an additional green sheet will be prepared showing the obligations under such classifications. The amounts reported under each classification will exclude amounts for overtime pay as a result of Public Law 49 and similar legislation and such overtime pay will be carried in a separate entry. The classifications used under each appropriation or fund will be numbered serially. The difference between the grand total obligations as shown on the projects or functions green sheets and the "Total estimate or appropriation" will be entered as a one-line entry as follows: "Adjustments (see objects schedule for detail)." (See Exhibit C.)

JUSTIFICATIONS OF ESTIMATES

28. Form. The justifications will be prepared on letter-size (8 x 10½ inches) sheets, with 1-inch margin at top and left side. Material will be typed on the justification sheets either lengthwise or across, whichever method will avoid the necessity of rewriting for subsequent use.

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29. Reconciliation of estimate to current appropriation. The first statement in justification of each estimate of appropriation will be a tabular statement showing the reconciliation of the amount of the estimate to the amount of the 1946 appropriation. For an illustration of this statement, see Exhibit H. In the first line of this tabular statement under the title of the appropriation will be shown the amount of the regular 1946 appropriation. To this amount will be added the amounts of any supplemental appropriations for the fiscal year 1946 and a total will be shown as the total appropriations for 1946. From the total of 1946 appropriations, deductions will be shown for such items as the following, to the extent applicable:

- a. The estimated cost in 1946 of activities which will not be carried on in 1947.
- b. Reduction in the estimated cost of continuing activities.
- c. Estimated savings, unobligated balance at end of 1946.
- d. Any portion of the 1946 appropriation obligated in the fiscal year 1945.
- e. Any portion of the 1946 appropriation which represents the estimated cost in that year of activities proposed to be financed in 1947 from another appropriation. (See paragraph 17.)

Additions will be entered for such items as the following:

- a. The estimated cost of new activities proposed for 1947.
- b. The increase in estimated cost resulting from carrying on throughout 1947 activities conducted during only part of 1946.
- c. The increase in estimated cost of continuing activities.
- d. The estimated cost in 1946 of any activities financed in that year from another appropriation which are proposed to be financed in 1947 from this appropriation. (See paragraph 17.)

The addition of these items will give the total estimate for 1947 and the estimate as thus established will be analyzed by projects, functions, organization units, or objects of expenditure as may be indicated by representatives of the Bureau of the Budget.

30. Justification of language changes. Immediately following the tabular statement, Exhibit H, will be an explanation and justification of all proposed changes in the language of the appropriation. The justification should also indicate those provisions (old and new) in the language proposed for 1947 which, in the opinion of the agency, are subject to

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points of order and of these the ones for which legislation has been submitted in accordance with Bureau of the Budget Bulletin No. 1944-45:10, dated March 28, 1945. In the case of new language deemed not subject to a point of order, the justification should cite the authorizing legislation.

31. Justification of amounts requested. Following the justification of the language changes will be the text in justification of the proposed 1947 estimate of appropriation. While the character and form of the text of statements in support of estimates of appropriation for 1947 will vary with the character of the amounts requested and of the activities involved, every effort should be made to present supporting information as clearly and concisely as possible. The basic text to be submitted to the Bureau of the Budget should be prepared with the view of conserving manpower by avoiding rewriting for subsequent use. A general paragraph in explanation of the entire amount of the appropriation, while desirable as an introductory paragraph, cannot be accepted as a substitute for a detailed justification of the component parts of the estimate.

a. Operating programs: For programs other than public works the Budget requests must be supported by an informative justification for carrying on the programs proposed and a valid explanation of methods used to estimate requirements and costs. The justification should include:

(1) For each project, function, or organizational unit information with respect to:

- (a) Past, current, and anticipated workload.
- (b) Backlogs of work, if any, as of various dates, indicating decreases or increases.
- (c) Need for continuing work at present level.
- (d) Need for any increase in activity or program.
- (e) The relationship of the foregoing data to the estimated obligations.

(2) Whenever it is the practice of the agency to allocate amounts to the projects, functions, or organizational units on an object of expenditure basis (i.e., so much for personal services, so much for travel, etc., for each project, function, or organizational unit), the justifications under each project, function, or organizational unit should indicate and adequately support the amounts proposed for each object of expenditure for 1947.

(3) In all cases estimates of amounts required under each object of expenditure should be related to the programs of the

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agency, obligations in previous years, and anticipated workloads; using per capita costs, workload statistics, and unit costs whenever possible.

b. Public works and improvements: Estimates and appropriations for preliminary surveys, detailed plans, and construction of public works and improvement projects will be designated as such, and a summary statement listing such projects by appropriation items and showing the amounts therefor is to accompany the estimates. No separate "General Public Works Chapter" will be included in the 1947 Budget and therefore all items of public works will be shown in their proper order in the regular agency chapters.

(1) Estimates for preliminary surveys are to be accompanied by:

(a) A schedule of the surveys proposed by the agency, detailing for each survey the total cost, obligations to June 30, 1945, estimated allotments for fiscal years 1946, 1947, and for each subsequent year to completion; and

(b) A general statement outlining the purpose and need for the total survey program.

(2) Estimates for preparation of detailed plans are to be accompanied by a schedule of the individual projects for which detailed plans have been or are proposed to be prepared, detailing for each project the actual or estimated status of plans as of June 30, 1945, June 30, 1946, and June 30, 1947, and the estimated allotments for plans to June 30, 1946, for fiscal year 1947, and for each subsequent year to completion.

(3) Estimates for construction of projects are to be accompanied by:

(a) A program schedule of the individual projects included in the agency's construction program, detailing for each project the priority, authorization, limit of cost, (if any), total cost, obligations to June 30, 1945, estimated obligations for fiscal year 1946, the estimated obligations for fiscal year 1947, and for each subsequent year to completion;

(b) A general statement setting forth the objectives of the construction program; and

(c) A description of each project for which funds are requested, clearly setting forth the need for funds at this time.

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32. Workload measurements and standards. Operating standards are essential for the translation of workloads into costs. In numerous units of government organization such standards and ratios have been developed and applied as effective tools of management and as bases for estimates of needed funds, personnel, and facilities; e.g., vouchers audited per examiner; claims adjudicated per examiner; cards tabulated per hour of machine rental; cards punched or coded or sorted per operator; documents filed or searched per file clerk; sheets mimeographed per machine, per operator; lines typed per operator; man-days or crew-days per acre or per parcel of land surveyed; cost per mile and per hour of vehicle operation; ratio of employment office personnel to total employment; ratio of pay roll personnel to total personnel; cubic-foot costs of new construction by types; ratio of annual repair cost to total investment; and for institutional activities - cost per bed, cost per patient-day, personnel-to-patient ratios, and utilization rates. As a contributory step in assembling and making more widely available operating standards now in use, and in furthering their development and application, it is desired that to whatever extent such standards have been developed each justification text for 1947 present them in concise written or tabular form following, or as a part of, the presentation of the workload.

33. Informational data. Agencies should be prepared to furnish, for each appropriation, at least the following information with respect to the current fiscal year at the time of the hearings before the Bureau of the Budget.

- a. Amount of last available pay roll.
- b. Employment as of last day of last available pay roll.
- c. Total obligations from July 1 to last day of last available pay roll for (1) personal services and (2) other objects.
- d. Estimated pay roll obligations for balance of fiscal year.
- e. Estimated obligations for other objects for balance of fiscal year.
- f. Total estimated obligations for the current fiscal year.

34. Statement of passenger-carrying vehicles and aircraft.

a. Pursuant to law (5 U. S. C. 78), in connection with each estimate of appropriation or fund which includes an amount for the purchase, maintenance, repair, or operation of passenger-carrying vehicles, there shall be submitted a statement for each bureau or office specifying the number and gross cost of vehicles to be purchased, the number and allowance value of all vehicles to be exchanged, the net cost of the vehicles to be purchased, the number of old vehicles which will continue to be operated, the total estimated cost of maintenance, repair, and operation for all vehicles, the public purposes for which the vehicles are

intended, and the classes of officials or employees by whom the vehicles are to be used. In arriving at the estimated cost of maintenance, repair, and operation of automobiles, the definition of cost of operation in Budget Circular A-30, Revised, will be followed.

b. If an agency operates aircraft, information along the same lines as that required for passenger-carrying vehicles (paragraph 34a) will be included in the statement. (See Exhibit F.) (Note.--Where an agency does not operate any aircraft all reference to such will be eliminated from the statement heading.)

35. Statement of transfers between appropriations. Each agency shall submit a statement showing all actual or contemplated transfers (other than proposed consolidations) made or received affecting any appropriation under that agency in 1945, 1946, or 1947. The amounts shown in this statement must agree with the transfers included in the green sheets. (See paragraph 24a.) This paragraph does not apply to funds allocated or transferred as described in paragraph 24d, but does apply to subsequent transfers from such allocations or transfers. (See Exhibit G.)

36. Statement of detailed employees. Statements shall be submitted showing all employees in the departmental service who have been detailed or loaned, on a nonreimbursable basis, for one month or more during the fiscal year 1945 to an office or activity for which personal services are provided under an appropriation other than the appropriation from which the employee is being paid while serving on such detail. The statements shall show for all appropriation units from which, as well as appropriation units to which, details are made, the employees detailed by classification grade and basic annual rate of pay, time for which detailed in months and tenths of months, compensation while on detail, appropriation from which paid while on detail, and appropriation chargeable with the expense of personal services in the office to which detailed. The statements shall also include like information as to details for the fiscal years 1946 and 1947. (See Exhibit I.)

37. Printing and binding. The agencies will be required to submit in connection with the justifications for all printing and binding estimates the information outlined in Exhibit J.

By direction of the President.

HAROLD D. SMITH

Director of the
Bureau of the Budget

EXHIBIT A

Salaries and Expenses, _____ Commission—
For [every expenditure requisite for and incident to] the _____ all expenses necessary for
work of the _____ Commission, including not to _____ \$105,000
exceed [\$109,000] for travel expenses; purchase, maintenance, _____ (not to exceed two)
and operation of passenger automobiles; law books, books of
reference, and periodicals; newspapers; not to exceed \$2,000
for deposit in the general fund of the Treasury for cost of
penalty mail as required by section 2 of the Act of June 28,
1944 (Public Law 364); and not to exceed [\$1,012,000] for _____ \$992,000
personal services in the District of Columbia; [\$1,200,000] _____ \$1,236,000

(16 U. S. C. 791-825; 15 U. S. C. 717; Act of June
1945, Public Law _____; Act of Oct. _____, 1945, Public
Law _____.)

Estimate 1947, \$1,236,000

Appropriated 1946, ^{a/}\$1,230,000

^{a/}Includes \$30,000 appropriated in the First Supplemental
Appropriation Act, 1946.

EXHIBIT B

Appropriation title: **Salaries and Expenses, _____ Commission--**

Standard Form 3a
(Approved by
President
June 15, 1923
Revised July 1,
1943)

Type size:
6 point,
22 picas

Use in preparing schedule of obligations accompanying estimates for
lump-sum appropriations

By objects	Obligations					
	Estimate, 19 47		Estimate, 19 46		Actual, 19 45	
	Man- years	Total salary	Man- years	Total salary	Man- years	Total salary
Personal services, departmental						
Clerical, administrative, and fiscal service:						
Grade 16. In excess of \$9,800:						
Commissioner.....	4	\$43,200	4	\$43,200	3.7	\$37,000

Professional service:						
Grade 7. Range \$7,175 to \$8,225:						
Chief counsel.....	6	43,313	6	43,313	5.5	35,981

Subprofessional service:						
Grade 4. Range \$1,902 to \$2,298.....	12	23,022	12.4	23,783	9.5	16,530
Crafts, protective, and custodial service:						
Grade 2. Range \$1,440 to \$1,770.....	15	21,864	16.5	24,024	13.3	15,700
Executive order grades:						
Grade 15. Rate of \$5,200:						
Attorney.....	2	10,000	1.6	7,720	2.7	12,406
Unclassified.....	2	2,800	2	2,800	1.8	2,520
Total permanent, departmental.....	350	901,925	371.5	1,016,830	351.2	721,145
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EXHIBIT B--Continued

Appropriation title: Salaries and Expenses, Commission--Continued

Standard Form 3a
(Approved by
President
June 15, 1923
Revised July 1,
1943)

Type size:
6 point,
22 picas

Use in preparing schedules of obligations accompanying estimates for lump-sum appropriations

By objects	Obligations					
	Estimate, 19 47		Estimate, 19 46		Actual, 19 45	
	Man-years	Total salary	Man-years	Total salary	Man-years	Total salary
Personal services, departmental—continued						
Temporary employment, departmental.....	3	7,500	3	7,500	3	7,500
Part-time employment, departmental.....	1.4	3,687	1.4	3,680	1	2,500
W. A. E. employment, departmental.....	1	2,500	0.7	1,875	0.7	1, 5
W. O. C. employment, departmental.....	2	0	1.5	0	1.5	0
\$1-per-year employment, departmental.....	8	8	10	10	4.2	4
Overtime pay, departmental.....		68,500		149,325		129,720
Additional compensation, departmental.....		4,500		4,500		3,426
Night-work differential, departmental.....		3,400		3,400		3,400
All personal services, departmental.....	367.4	992,000	390.1	1,187,120	363.4	869,570
Personal services, field						
Clerical, administrative, and fiscal service:						
Grade 12. Range \$5,180 to \$6,020:						
Chief, New York office.....	1	5,600	1	5,600	0.9	4,410
Grade 7. Range \$2,980 to \$3,640.....	2	6,180	1.5	4,690	1	2,800

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Type size:
6 point,
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Use in preparing schedules of obligations accompanying estimates for
lump-sum appropriations

EXHIBIT B—Continued

Appropriation title: Salaries and Expenses, Commission--Continued

By objects	Obligations					
	Estimate, 19 47		Estimate, 19 46		Actual, 19 45	
	Man- years	Total salary	Man- years	Total salary	Man- years	Total salary
Personal services, field—continued						
Professional service:						
Grade 3. Range \$3,640 to \$4,300:						
Associate attorney.....					0.8	2,271

Crafts, protective, and custodial service:						
Grade 3. Range \$1,572 to \$1,902.....	10	16,380	12.4	22,637	10	13,800
Executive order grades:						
Grade 12. Rate of \$3,600:						
Appraiser.....	2	7,100	3	10,600	2.7	9,337
Unclassified.....	2	1,000	5.6	3,124	2	1,080
Total permanent, field.....	33	88,000	42.6	114,145	31.5	71,1

Overtime pay, field.....		12,300		26,580		14,233

All personal services, field.....	49.1	122,000	58.4	162,425	51.4	109,096

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Type: 10x
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22 picas

Use in preparing schedules of obligations accompanying estimates for
lump-sum appropriations

EXHIBIT B--Continued

Appropriation title: Salaries and Expenses, _____ Commission--Continued

By objects	Obligations					
	Estimate, 19 47		Estimate, 19 46		Actual, 19 45	
	Man-years	Total salary	Man-years	Total salary	Man-years	Total salary
Total, departmental and field.....	416.5	1,114,000	432.7	1,349,545	414.8	978,666
Deduct quarters and subsistence furnished.....		2,000		1,845		1,741
01 Personal services (net).....	416.5	1,112,000	432.7	1,347,700	414.8	976,925
Other obligations						
02 Travel.....		105,000		109,000		104,265
03 Transportation of things.....		1,000		900		780
04 Communication services.....		13,600		14,000		12,340
Payment for penalty mail.....		2,000		2,000		1,940
05 Rents and utility services.....		7,200		7,200		6,920
07 Other contractual services:						
Advertising and notices.....		3,000		3,000		2,735
Photographing.....		2,500		2,500		1,950
09 Equipment.....		2,000		2,000		2,970
Unvouchered.....		20,000		20,000		15,000
Total other obligations.....		156,300		160,600		148,900
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U. S. GOVERNMENT PRINTING OFFICE 16-33864-1

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EXHIBIT B--Continued

Appropriation title: Salaries and Expenses, _____ Commission--Continued

Standard Form 3a
Approved by
President
June 15, 1923
Revised July 1,
1943)

Type size:
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Use in preparing schedules of obligations accompanying estimates for
lump-sum appropriations

By objects	Obligations					
	Estimate, 19 47		Estimate, 19 46		Actual, 19 45	
	Man- years	Total salary	Man- years	Total salary	Man- years	Total salary
Grand total obligations.....		1,268,300		1,508,300		1,125,825
Reimbursements for services performed.....				-3,500		-2,505
Payments received from non-Federal sources.....		-7,500		-6,000		-5,900
Transferred to "Miscellaneous researches, transferred funds, National Bureau of Standards".....		44,700		45,500		44,419
Received by transfer from--						
"Loans, grants, and rural rehabilitation, Department of Agriculture".....						-20,000
"Conservation and use of agricultural land resources, Department of Agriculture".....				-15,000		-15,000
"Salaries and expenses, Bureau of Foreign and Domestic Commerce".....				-3,000		-2,000
Prior year balance available in 1945.....						-9,700
1945 balance available in 1946.....				-4,200		44,200
1946 balance available in 1947.....		-6,500		46,500		
1947 balance available in 1948.....		42,000				
Reappropriation of 1945 balance for 1946.....				-13,500		413,500
1945 appropriation obligated in 1944.....						42,800

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Type size:
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Use in preparing schedules of obligations accompanying estimates for lump-sum appropriations

Appropriation title: **Salaries and Expenses,** **Commission—Continued**

Standard Form 3a
(Approved by
President
June 15, 1923
Revised July 1,
1943)

EXHIBIT C

Appropriation title: Salaries and Expenses, Commission--Continued

By projects or functions	Obligations		
	Estimate, 19 47	Estimate, 19 46	Actual, 19 45
1. Administration.....	\$186,100	\$202,200	\$160,697
2. Economic investigations.....	231,200	288,000	216,241
3. Trade practice agreements.....	387,200	412,100	297 72
4. Unlawful practices.....	375,000	430,095	307,362
5. Overtime pay.....	88,800	175,905	143,953
Grand total obligations.....	1,268,300	1,508,300	1,125,825
Adjustments (see objects schedule for detail).....	-32,300	-278,300	-25,825
Total estimate or appropriation.....	1,236,000	1,230,000	1,100,000

Type size:
6 point,
22 lines

Use in preparing schedules of obligations accompanying estimates for
lump-sum appropriations

U. S. GOVERNMENT PRINTING OFFICE 16-58004-1

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Standard Form 3a
(Approved by
President
June 16, 1953
Revised July 1,
1943)

Type size:
6 point,
22 pica

Use in preparing schedules of obligations accompanying estimates for
lump-sum appropriations

EXHIBIT D

Appropriation title: **Emergency Fund for the President, National Defense (Commission)--**

By objects	Obligations					
	Estimate, 19 47		Estimate, 19 46		Actual, 19 45	
	Man- years	Total salary	Man- years	Total salary	Man- years	Total salary
Personal services, departmental						
Clerical, administrative, and fiscal service:						
Grade 2. Range \$1,704 to \$2,100.....					1	\$1,440
Professional service:						
Grade 5. Range \$5,180 to \$6,020:						
Senior production representative.....					1	4,600
Senior liaison representative.....					1	4,600
01 Personal services (net).....					3	10,640
Other obligations						
06 Printing and binding.....						150
09 Equipment.....						?
Total other obligations.....						350
Grand total obligations.....						10,990
Received by transfer from "Emergency fund for the President, national defense".....						-10,990
Total estimate or appropriation.....						
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Standard Form 3a
(Approved by
President
June 16, 1923
Revised July 1,
1943)

Type size:
6 point,
22 lines

Use in preparing schedules of obligations accompanying estimates for
lump-sum appropriations

U. S. GOVERNMENT PRINTING OFFICE 16-30864-1

EXHIBIT E--Trust Account

Appropriation title: Franklin D. Roosevelt Library--

By objects	Obligations					
	Estimate, 19 47		Estimate, 19 46		Actual, 19 45	
	Man-years	Total salary	Man-years	Total salary	Man-years	Total salary
07 Other contractual services.....		\$2,500		\$2,000		\$1,500
10 Lands and structures.....		500		250		400
Grand total obligations.....		3,000		2,250		1,900
Reimbursements for services performed.....		-500		-200		-175
1944 funds available in 1945.....						-600
1945 funds available in 1946.....				-300		300
1946 funds available in 1947.....		-500		500		
1947 funds available in 1948.....		600				
Total estimate or appropriation.....		2,600		2,250		1,425

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EXHIBIT F

Statement of Passenger-Carrying Vehicles and Aircraft

Statement of proposed expenditures for purchase, maintenance, repair, and operation of passenger-carrying vehicles and aircraft for the fiscal year ending June 30, 1947

OFFICE OF ADMINISTRATOR OF CIVIL AERONAUTICS

Appropriation	Vehicles (motor unless otherwise indicated) or aircraft to be purchased		Old vehicles or aircraft to be exchanged		Net cost of vehicles or aircraft to be purchased	Old vehicles or aircraft still to be used	Total maintenance, repair and operation, all vehicles or aircraft	Public purpose and users
	Number	Gross cost	Number	Allowance (estimated)				
Maintenance of air navigation facilities, Office of Administrator of Civil Aeronautics.	15	\$15,000	1/14	\$2,800	\$12,200	181	\$51,220	Used by superintendents of airways and staffs for maintenance and inspection work on Federal airways, communications, air traffic control centers, and airport traffic control towers throughout the field service.
Maintenance and operation of aircraft, Administrator of Civil Aeronautics.	2/2	2/500,000	.....	.....	.....	.....	92,300	Used by aeronautical and air carrier inspectors, patrol pilots and staff of Civil Aeronautics Administration, in connection with inspection or airline operations examination of applicants for pilots' licenses, and checking of air navigation facilities.
Do.	2/4	2/400,000	.....	.....	.....	2	131,700	Do.
Total.....	21	915,000	14	2,800	12,200	183	275,220	

1/ 2 trucks.

2/ Aircraft.

3/ To be transferred from War or Navy Departments.

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Statement of Transfers Between Appropriations

From--		To--		Amount			Citation of authority
Agency	Appropriation (and subhead) title	Agency	Appropriation (and subhead) title	1947	1946	1945	

000282

EXHIBIT H

Reconciliation of Estimate to Current Appropriation

Appropriation title: _____

1946 appropriation in annual act.....

Supplemental appropriation for 1946.....

Total appropriations for 1946.....

Deductions:

Additions:

Total estimate for 1947.....

Statement of Detailed or Loaned Employees

Separate reports are required from both the office from which, and the office to which, employees are detailed or loaned on a nonreimbursable basis within the departmental service. (List each employee separately.)

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EXHIBIT J

Printing and Binding, general estimate

Statement of printing and binding requirements by _____ of _____
 (Office) (Agency)
 to accompany justifications for estimates for printing and binding, fiscal year 1947

(Actual for 1945; estimated for 1946 and 1947)

Title of publication, blank form, etc., purpose for which printed	Fiscal year	How often printed	Average No. pages each	No. copies authorized by law	Total No. copies printed	COST	
						Unit price	Total
	1945 1946 1947						
	1945 1946 1947						
	1945 1946 1947						
	1945 1946 1947						
	1945 1946 1947						
	1945 1946 1947						

Total cost for: 1945, \$ _____; 1946, \$ _____; 1947, \$ _____

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I N D E X

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EXHIBITS

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Exhibit D. Schedule of obligations (allocation account).
Exhibit E. Schedule of obligations (trust account).
Exhibit F. Statement of passenger-carrying vehicles and aircraft.
Exhibit G. Statement of transfers between appropriations.
Exhibit H. Reconciliation of estimate to current appropriation.
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Exhibit J. Printing and binding, general estimate.

000287

EXECUTIVE OFFICE OF THE PRESIDENT
BUREAU OF THE BUDGET
Washington 25, D. C.

June 13, 1945

CIRCULAR NO. A-30
Revised

TO THE HEADS OF EXECUTIVE DEPARTMENTS AND ESTABLISHMENTS

SUBJECT: Central collection of information concerning Government-owned
vehicles

This revision of Circular No. A-30 replaces and rescinds Circular No. A-30 dated June 2, 1944. Principal changes incorporated in this revision include:

- a. Paragraph 3 changes date of submission to August 15.
- b. Paragraph 4 slightly revises the information to be reported by eliminating the necessity for reporting two identification numbers on each vehicle; eliminating the item on seating capacity of busses; and providing an explanation by line number for each item requested on Form A-30.
- c. Paragraph 6 encourages the use by the departments and establishments of the information available from the tabulations prepared by the Public Roads Administration from these reports and stresses need for prompt submission of accurate data.

1. Purpose. In order to provide a central office which will be responsible for receiving and consolidating information relating to motor vehicles owned and operated by the Federal Government in the continental United States; to provide for the standardization of reporting procedure; to eliminate duplication and needless detail in the gathering of information concerning such vehicles; and to expedite the supplying of such information, the procedure set forth in this circular is established. The War and Navy Departments, U. S. Maritime Commission and War Shipping Administration are exempted from the provisions of this circular.

2. Definitions. As used in paragraphs 2 to 7, inclusive, of this Circular:

a. The term "vehicle" shall be limited to motor-propelled passenger-carrying vehicles, ambulances, busses, trucks, station wagons, trailers, semi-trailers, and motorcycles.

b. The term "vehicles owned and operated by the Federal Government" shall include each vehicle for which a department or establishment has title of ownership resulting from purchase, transfer, donation, repossession, or seizure and which is operated by the same or another department or establishment in the continental United States. The term shall not include vehicles rented or leased from commercial sources.

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c. The term "cost of operation" shall not include such elements as depreciation, original purchase price of accessories and special equipment, and operators' salaries; but shall be limited to expenditures for the following subjects:

- (1) Fuel
- (2) Motor lubricating oil
- (3) Tire and tube replacement and repairs
- (4) General lubrication including flushing and refilling of transmission, differential, wheel bearings and clutch bearings, repacking of springs, etc.; the lubricants used in replenishing these assemblies; and the servicing of air cleaners, including the oil used.
- (5) Appearance, including both labor and materials for washing, polishing, waxing, and paint jobs.
- (6) Operating, maintenance, and repair items, such as repair parts and materials, repair labor, towing, brake adjustments, motor tune-up, tightening of chassis, and any similar operation required periodically to maintain the vehicle properly; tire chains, anti-freeze, replacement of accessories and of batteries, replacement of oil filter cartridges, battery charging, and battery rental, storage charges, parking fees, and tolls.

3. Designation of central office. The Public Roads Administration of the Federal Works Agency is hereby designated as the central office responsible for assembling and tabulating the information required by this circular. A report for each fiscal year shall be submitted to the Public Roads Administration by each department and establishment not later than the succeeding August 15.

4. Information to be reported. The following items of information, referred to by line number to correspond to those on Form A-30, shall be reported for each vehicle owned and operated by the Federal Government. Data concerning any such vehicle shall be reported by the department or establishment which owns and operates it. But if such a vehicle is owned by one department or establishment and operated by another, reporting responsibility shall be that of the owning department or establishment, in order that no required report shall be omitted or duplicated. If a vehicle is disposed of during a fiscal year, the required information shall be reported for that portion of the year the vehicle was operated, and in addition the information called for in line 15 below shall be submitted.

Line 1. Owner: Report the department or establishment which owns the vehicle, and the bureau or other comparable organizational subdivision to which assigned.

Line 2. Location: Report the State and county in which the vehicle is located at the end of the fiscal year.

Line 3. U. S. Government tag number or manufacturer's serial number: Each department or establishment will instruct its personnel as to which of these two numbers to report. For those vehicles which are exempted by the provisions

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Price of accessories and special equipment shall be limited to expenditures for

- 3 -

of the Bureau of the Budget Circular No. A-14 from carrying the official U. S. Government tag, the manufacturer's serial number shall be reported in addition to indicating it is exempt. If the department's or establishment's instructions call for a serial number, the motor number may be used in event the serial number cannot be identified.

Line 4. Vehicle make: Report "Ford," "Chevrolet," "Plymouth," etc.

Line 5. Year model: Report the model year or the year the vehicle was manufactured.

Line 6. Vehicle type: Report the vehicle type of each vehicle according to the following designations. If a truck tractor-trailer combination is being reported, separate reports should be submitted for each piece of equipment.

Passenger	Motorcycle	Truck	Full trailer
Ambulance	Bus	Truck-tractor	Semi-trailer

Line 7. Body type: Report the body type for each vehicle according to the following designations:

Passenger Vehicles

Trucks or Trailers

Coupe and	Pickup	Express or
Coupe pickup	Rack, stake,	Screen
Sedan	or platform	Tank
(2 or 4 door)	Dump	Van
Station wagon or	Panel	Cargo
Suburban carryall	Sedan delivery	Refrigerator

Line 8. Manufacturer's rated capacity: Report the manufacturer's rated capacity in tons for trucks or trailers. Leave this item blank for passenger vehicles (includes passenger cars, ambulances, and busses) and motorcycles.

Line 9. Was vehicle operated during fiscal year? Check either "Yes" or "No."

Line 10. Type of fuel: Gallons fiscal year: Report the type of fuel, i.e., gasoline, diesel, or other, and the number of gallons used during the fiscal year.

Line 11. Mileage driven fiscal year: Report the mileage the vehicle was operated during the fiscal year. If the vehicle has no automatic mileage registering device, the mileage must be estimated.

Line 12. Mileage driven since new: Report the accumulated life-time mileage including that reported under Line 11. If the vehicle has no automatic mileage registering device, the mileage must be estimated.

Line 13. Cost of operation: Report the total cost (for the fiscal year) as defined in Paragraph 2c hereof. No itemization is required.

(No. A-30)

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Line 14. Date and method of acquisition: If a vehicle was acquired during the fiscal year, give the month and method of acquisition. Method of acquisition will include purchase, transfer, loan or other (explain "other" method).

Line 15. Date and method of disposition: If a vehicle was disposed of during the fiscal year, give the month and method of disposition. Method of disposition will include sale, trade in, transfer, scrapped or other (explain "other" method).

5. Forms to be used.

a. Maintenance of records within agencies: It shall be the responsibility of each department or establishment to develop such internal procedures and forms as are necessary for obtaining with accuracy the data to be reported by it pursuant to paragraph 4 hereof.

b. Form A-30, Annual Report of Motor Vehicles: The necessary forms for reporting the information will be distributed by the Public Roads Administration, Federal Works Agency, Washington 25, D. C. As stated in paragraph 3, the completed form shall be submitted to that agency.

6. Use of the Annual Report by the Departments and Establishments. The Public Roads Administration will prepare machine tabulations from the annual reports by several arrangements of the material. Copies of these tabulations will be sent to each department and establishment for the vehicles reported by it. These tabulations contain data which should be used in the administrative and budgetary control of those vehicles. Several departments and establishments have instituted effective control systems through the use of these data. In order to insure the maximum usefulness of these data to the departments and establishments, by supplying useful, current data, and also to insure their validity for consolidated reporting purposes, it is requested that each department and establishment:

- a. Take steps to insure all of its annual reports are dispatched in time to reach the Public Roads Administration by the due date, August 15.
- b. Take every precaution to insure the accuracy of the reports so that it will not be necessary to return reports for correction and incur subsequent delays.

7. Requests for information. All departments and establishments, which require statistical data of the kind enumerated in paragraph 4 relating to motor vehicles owned and operated by the other departments and establishments, shall place their requests for such data with the Public Roads Administration.

8. Additional information. Any request of other departments and establishments by a department or establishment for information not enumerated under paragraph 4 shall be submitted by that department or establishment to the Bureau of the Budget for appropriate action under the Federal Reports Act of 1942.

HAROLD D. SMITH
Director

(No. A-30)

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EXECUTIVE OFFICE OF THE PRESIDENT
BUREAU OF THE BUDGET
Washington 25, D. C.

June 13, 1945

CIRCULAR NO. A-30
Revised

TO THE HEADS OF EXECUTIVE DEPARTMENTS AND ESTABLISHMENTS

SUBJECT: Central collection of information concerning Government-owned vehicles

This revision of Circular No. A-30 replaces and rescinds Circular No. A-30 dated June 2, 1944. Principal changes incorporated in this revision include:

- a. Paragraph 3 changes date of submission to August 15.
- b. Paragraph 4 slightly revises the information to be reported by eliminating the necessity for reporting two identification numbers on each vehicle; eliminating the item on seating capacity of busses; and providing an explanation by line number for each item requested on Form A-30.
- c. Paragraph 6 encourages the use by the departments and establishments of the information available from the tabulations prepared by the Public Roads Administration from these reports and stresses need for prompt submission of accurate data.

1. Purpose. In order to provide a central office which will be responsible for receiving and consolidating information relating to motor vehicles owned and operated by the Federal Government in the continental United States; to provide for the standardization of reporting procedure; to eliminate duplication and needless detail in the gathering of information concerning such vehicles; and to expedite the supplying of such information, the procedure set forth in this circular is established. The War and Navy Departments, U. S. Maritime Commission and War Shipping Administration are exempted from the provisions of this circular.

2. Definitions. As used in paragraphs 2 to 7, inclusive, of this Circular:

- a. The term "vehicle" shall be limited to motor-propelled passenger-carrying vehicles, ambulances, busses, trucks, station wagons, trailers, semi-trailers, and motorcycles.
- b. The term "vehicles owned and operated by the Federal Government" shall include each vehicle for which a department or establishment has title of ownership resulting from purchase, transfer, donation, repossession, or seizure and which is operated by the same or another department or establishment in the continental United States. The term shall not include vehicles rented or leased from commercial sources.

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c. The term "cost of operation" shall not include such elements as depreciation, original purchase price of accessories and special equipment, and operators' salaries; but shall be limited to expenditures for the following subjects:

- (1) Fuel
- (2) Motor lubricating oil
- (3) Tire and tube replacement and repairs
- (4) General lubrication including flushing and refilling of transmission, differential, wheel bearings and clutch bearings, repacking of springs, etc.; the lubricants used in replenishing these assemblies; and the servicing of air cleaners, including the oil used.
- (5) Appearance, including both labor and materials for washing, polishing, waxing, and paint jobs.
- (6) Operating, maintenance, and repair items, such as repair parts and materials, repair labor, towing, brake adjustments, motor tune-up, tightening of chassis, and any similar operation required periodically to maintain the vehicle properly; tire chains, anti-freeze, replacement of accessories and of batteries, replacement of oil filter cartridges, battery charging, and battery rental, storage charges, parking fees, and tolls.

3. Designation of central office. The Public Roads Administration of the Federal Works Agency is hereby designated as the central office responsible for assembling and tabulating the information required by this circular. A report for each fiscal year shall be submitted to the Public Roads Administration by each department and establishment not later than the succeeding August 15.

4. Information to be reported. The following items of information, referred to by line number to correspond to those on Form A-30, shall be reported for each vehicle owned and operated by the Federal Government. Data concerning any such vehicle shall be reported by the department or establishment which owns and operates it. But if such a vehicle is owned by one department or establishment and operated by another, reporting responsibility shall be that of the owning department or establishment, in order that no required report shall be omitted or duplicated. If a vehicle is disposed of during a fiscal year, the required information shall be reported for that portion of the year the vehicle was operated, and in addition the information called for in line 15 below shall be submitted.

Line 1. Owner: Report the department or establishment which owns the vehicle, and the bureau or other comparable organizational subdivision to which assigned.

Line 2. Location: Report the State and county in which the vehicle is located at the end of the fiscal year.

Line 3. U. S. Government tag number or manufacturer's serial number: Each department or establishment will instruct its personnel as to which of these two numbers to report. For those vehicles which are exempted by the provisions

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Line 4. Vehicle make: Report "Ford," "Chevrolet," "Plymouth," etc.

Line 5. Year model: Report the model year or the year the vehicle was manufactured.

Line 6. Vehicle type: Report the vehicle type of each vehicle according to the following designations. If a truck tractor-trailer combination is being reported, separate reports should be submitted for each piece of equipment.

Passenger	Motorcycle	Truck	Full trailer
Ambulance	Bus	Truck-tractor	Semi-trailer

Line 7. Body type: Report the body type for each vehicle according to the following designations:

Passenger Vehicles

Trucks or Trailers

Coupe and	Pickup	Express or
Coupe pickup	Rack, stake,	Screen
Sedan	or platform	Tank
(2 or 4 door)	Dump	Van
Station wagon or	Panel	Cargo
Suburban carryall	Sedan delivery	Refrigerator

Line 8. Manufacturer's rated capacity: Report the manufacturer's rated capacity in tons for trucks or trailers. Leave this item blank for passenger vehicles (includes passenger cars, ambulances, and busses) and motorcycles.

Line 9. Was vehicle operated during fiscal year? Check either "Yes" or "No."

Line 10. Type of fuel: Gallons fiscal year: Report the type of fuel, i.e., gasoline, diesel, or other, and the number of gallons used during the fiscal year.

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Line 12. Mileage driven since new: Report the accumulated life-time mileage including that reported under Line 11. If the vehicle has no automatic mileage registering device, the mileage must be estimated.

Line 13. Cost of operation: Report the total cost (for the fiscal year) as defined in Paragraph 2c hereof. No itemization is required.

(No. A-30)

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Line 14. Date and method of acquisition: If a vehicle was acquired during the fiscal year, give the month and method of acquisition. Method of acquisition will include purchase, transfer, loan or other (explain "other" method).

Line 15. Date and method of disposition: If a vehicle was disposed of during the fiscal year, give the month and method of disposition. Method of disposition will include sale, trade in, transfer, scrapped or other (explain "other" method).

5. Forms to be used.

a. Maintenance of records within agencies: It shall be the responsibility of each department or establishment to develop such internal procedures and forms as are necessary for obtaining with accuracy the data to be reported by it pursuant to paragraph 4 hereof.

b. Form A-30, Annual Report of Motor Vehicles: The necessary forms for reporting the information will be distributed by the Public Roads Administration, Federal Works Agency, Washington 25, D. C. As stated in paragraph 3, the completed form shall be submitted to that agency.

6. Use of the Annual Report by the Departments and Establishments. The Public Roads Administration will prepare machine tabulations from the annual reports by several arrangements of the material. Copies of these tabulations will be sent to each department and establishment for the vehicles reported by it. These tabulations contain data which should be used in the administrative and budgetary control of those vehicles. Several departments and establishments have instituted effective control systems through the use of these data. In order to insure the maximum usefulness of these data to the departments and establishments, by supplying useful, current data, and also to insure their validity for consolidated reporting purposes, it is requested that each department and establishment:

- a. Take steps to insure all of its annual reports are dispatched in time to reach the Public Roads Administration by the due date, August 15.
- b. Take every precaution to insure the accuracy of the reports so that it will not be necessary to return reports for correction and incur subsequent delays.

7. Requests for information. All departments and establishments, which require statistical data of the kind enumerated in paragraph 4 relating to motor vehicles owned and operated by the other departments and establishments, shall place their requests for such data with the Public Roads Administration.

8. Additional information. Any request of other departments and establishments by a department or establishment for information not enumerated under paragraph 4 shall be submitted by that department or establishment to the Bureau of the Budget for appropriate action under the Federal Reports Act of 1942.

HAROLD D. SMITH
Director

(No. A-30)

000245

EXECUTIVE OFFICE OF THE PRESIDENT
BUREAU OF THE BUDGET
Washington, D. C.

BULLETIN NO. 1944-45:13

May 30, 1945

TO THE HEADS OF EXECUTIVE DEPARTMENTS AND ESTABLISHMENTS

SUBJECT: Determination of Personnel Requirements

1. In view of the expiration on June 30, 1945, of the War Overtime Pay Act of 1943 (Public Law 49), the departments and establishments need not submit to the Director of the Bureau of the Budget during June of this year the quarterly estimates of personnel requirements called for in Bureau of the Budget Circular No. A-29, Revised, May 10, 1944, issued pursuant to section 11 of that act.

2. Your attention is directed, however, to legislation now pending before the Congress (S. 807) which includes provisions on the determination of personnel ceilings (section 406). If these or similar provisions are adopted as law, the departments and establishments will have to submit to the Bureau of the Budget estimates of personnel requirements in accordance therewith. New forms, procedures and instructions will have to be prepared, however, governing such submissions and will be issued by the Bureau of the Budget soon after the enactment of the legislation.

The Bureau suggests that the departments and establishments keep informed as to the progress and provisions of the pending legislation in order that they may be prepared to expedite preparation of any estimates of personnel requirements that may be required thereby. In this connection it is to be noted that the coverage of personnel as defined in S. 807 is broader than the categories of employment included in Public Law 49.

HAROLD D. SMITH
Director

000296

EXECUTIVE OFFICE OF THE PRESIDENT
BUREAU OF THE BUDGET
Washington, D. C.

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HAROLD D. SMITH
Director

000297

EXECUTIVE OFFICE OF THE PRESIDENT
BUREAU OF THE BUDGET
Washington, D. C.

May 12, 1945

CIRCULAR NO. A-38

TO THE HEADS OF EXECUTIVE DEPARTMENTS AND ESTABLISHMENTS

SUBJECT: Property Utilization -- Payment for Equipment and Supplies
transferred between appropriations or allocations

1. This circular sets forth regulations governing property or supplies transferred between appropriations or allocations within a department or establishment and the payment to Miscellaneous receipts of an amount to cover the appraised value of such transfers (paragraph 2); permits control at department, bureau, office or division level for effecting such transfers (paragraph 3); affects only property or supply transfers when the appraisal value exceeds \$100 (paragraph 5); and calls for an annual report covering such transactions (paragraph 4). These regulations are promulgated under authority of provisions in Executive Order 9235 issued August 31, 1942, and Executive Order 6166 issued June 10, 1933; Act of December 20, 1928 (40 U.S.C. 311a); and Section 3678 (31 U.S.C. 628).

2. Equipment or supplies acquired for the purpose of any appropriation or allocation shall not, unless specifically authorized by law, be permanently transferred for use in furthering the purpose of any other appropriation or allocation within a department or establishment or its constituent units unless -

- a. The equipment or supplies are declared to be useable and surplus to the needs of the appropriation or allocation for which acquired,
- b. The appraised value of such transferred items is recorded as a charge against the appropriation or allocation available to the transferee activity for the procurement of like equipment or supplies,
- c. The amount of the charge is covered into the Treasury as Miscellaneous Receipts.

3. The head of a department or establishment, or the head of a bureau or office or similar constituent unit within a department or establishment, or their designated representatives, responsible for the

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EXECUTIVE OFFICE OF THE PRESIDENT
BUREAU OF THE BUDGET
Washington 25, D. C.

April 18, 1945

CIRCULAR NO. A-37

TO THE HEADS OF EXECUTIVE DEPARTMENTS AND ESTABLISHMENTS

SUBJECT: Government credentials

1. The Department of Justice has directed the attention of the Bureau of the Budget to the need for more adequate accountability for identification badges, cards, building passes, or other credentials which are issued by Federal departments and establishments. It is possible that unauthorized persons may, through the misuse of credentials, gain access to important and confidential Government records or that impersonation violations involving such credentials may occur.

2. It is the responsibility of the head of each department or establishment to cause to be maintained proper accountability records of credentials issued to individuals and, upon the termination of service of each individual, to insure either that his credentials are surrendered or that they are defaced by perforating machine or such other method of conspicuous and permanent marking as will prevent the misuse of such credentials.

HAROLD D. SMITH
Director

000299

EXECUTIVE OFFICE OF THE PRESIDENT
BUREAU OF THE BUDGET
WASHINGTON, D. C.

February 28, 1945

REGULATIONS NUMBERS 1 and 2
Under Executive Order 9235
issued August 31, 1942

SUBJECTS: Regulation Number 1 - Transfer of equipment and supplies
Regulation Number 2 - Transfer of surplus equipment and
supplies through the Procurement Division, Treasury De-
partment

Effective this date, Regulations Numbers 1 and 2 under Execu-
tive Order 9235 issued August 31, 1942 are rescinded.

HAROLD D. SMITH
Director

000300

EXECUTIVE OFFICE OF THE PRESIDENT
BUREAU OF THE BUDGET
Washington 25, D. C.

BULLETIN NO. 1944-45:9

February 26, 1945

TO THE HEADS OF EXECUTIVE DEPARTMENTS AND ESTABLISHMENTS

SUBJECT: Extension of authorization to adjust hours of duty of Federal employees during fuel shortage

Upon recommendation of the Solid Fuels Administration for War, to permit continued cooperation of Federal agencies with local officials in conserving fuel during the shortage, Bureau of the Budget Bulletin No. 1944-45:7, dated February 2, 1945, is amended as follows:

1. The authorization granted in paragraph 2 thereof shall be in effect for the two additional months of March and April 1945.
2. In addition to the report requested in paragraph 4 thereof, to be submitted by February 22, 1945, heads of departments and establishments are requested to submit to the Bureau of the Budget as of the last day of each month, a report of any actions taken during the month under authorization of the bulletin, which have not been reported previously.

HAROLD D. SMITH
Director

000301

EXECUTIVE OFFICE OF THE PRESIDENT
BUREAU OF THE BUDGET
Washington 25, D. C.

BULLETIN NO. 1944-45:9

February 26, 1945

TO THE HEADS OF EXECUTIVE DEPARTMENTS AND ESTABLISHMENTS

SUBJECT: Extension of authorization to adjust hours of duty of Federal employees during fuel shortage

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2. In addition to the report requested in paragraph 4 thereof, to be submitted by February 22, 1945, heads of departments and establishments are requested to submit to the Bureau of the Budget as of the last day of each month, a report of any actions taken during the month under authorization of the bulletin, which have not been reported previously.

HAROLD D. SMITH
Director

000302

EXECUTIVE OFFICE OF THE PRESIDENT
BUREAU OF THE BUDGET
Washington 25, D. C.

BULLETIN NO. 1944-45:8

February 14, 1945

TO THE HEADS OF EXECUTIVE DEPARTMENTS AND ESTABLISHMENTS

SUBJECT: United States Standard Commodity Catalog

1. The President directed the following letter to the Director of the Bureau of the Budget on January 18, 1945, requesting him to develop and promulgate a uniform property classification and a uniform item identification system.

My dear Mr. Smith:

I think it important that the executive departments and agencies develop more systematic records and procedures for use in all transactions requiring a description of items of real and personal property. The large number of actions relating to the acquisition, care, use, and disposal of Federal property has greatly accentuated the need for this improvement in governmental practices, both for the effective prosecution of the war and for the more orderly conduct of peacetime affairs. Such records and procedures should be developed by the several departments and agencies chiefly concerned in accordance with a uniform central plan developed by you. This plan should include a uniform property classification and a uniform item identification system, covering all commodities, which together might be known as the United States Standard Commodity Catalog.

Accordingly, it is my desire that you proceed without delay to secure the preparation and maintenance of such a catalog, utilizing all relevant systems and methods now in use by the Government to the extent that they conform with the central plan, and utilizing also the facilities and services of the agencies principally concerned. It is my wish, and I hereby request, that each department and agency shall assume such share of the work and responsibility as you may determine. Any necessary costs to the several departments and agencies beyond those they are now incurring for similar activities should be included in additional estimates of appropriations.

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2.

When the Standard Commodity Catalog or any part of it is ready for use it should be promulgated by you for use throughout the Government in all relevant activities involving the procurement, storage, issue, disposal, or intra-Government transfer of property; the listing or cataloging of property, and the collection and tabulation of commodity information.

Pending the formalizing of these instructions in an Executive Order, I wish you would convey to all departments and agencies my instructions regarding this matter and take whatever steps are necessary to develop and maintain the Catalog.

Sincerely yours,

(Signed) Franklin D. Roosevelt

2. The Bureau is at present formulating plans for the preparation of the uniform property classification and item identification systems. The executive departments and establishments will be advised subsequently as to their participation in this undertaking.

HAROLD D. SMITH
Director

000304

Amendment to Appendix I
of Circular No. A-8
Released January 25, 1945

EXECUTIVE OFFICE OF THE PRESIDENT
BUREAU OF THE BUDGET
Washington, D. C.

CLASSIFICATION OF POSTS FOR
LIVING QUARTERS ALLOWANCES

Effective for the fiscal year 1945, the Secretary of State has authorized the classification of posts for living quarters allowances. Appendix I to Bureau of the Budget Circular No. A-8, dated August 1, 1943, and this amendment indicate the classification of posts for the fiscal year 1945. This list is inclusive of all amendments to Appendix I authorized since the date of issue of Circular No. A-8. Additions authorized by this amendment are indicated by an asterisk (*). Posts for which special allowances have been authorized are indicated by a double asterisk (**). A "war" classification indicates a temporary classification. The spellings are those approved by the Cartographic Department of the National Geographic Society.

<u>Changes</u>	<u>To Class</u>	<u>Changes</u>	<u>To Class</u>
Accra, Gold Coast	III	Edmonton, Canada	V War
Acapulco de Juarez, Mexico	IV	Goteborg, Sweden	V War
Aden, Arabia	III War	Helsinki, Finland	I
Addis Ababa, Ethiopia	III	Izmir, Turkey	IV War
Agua Prieta, Mexico	IV War	Jidda, Saudi Arabia	V War
Asuncion, Paraguay	V War		
Barbados, B. W. I.	I	**Kunming, China	I
Barranquilla, Colombia	IV War	**Kweilin, China	I
Beira, Mozambique	II		
Belfast, Northern Ireland	V War	Lagos, Nigeria	III
Bilbao, Spain	I	**Lanchow, China	I
Birmingham, England	III		
Bone, Algeria	II	Malaga, Spain	III War
Bradford, England	II	Malmo, Sweden	V War
Brisbane, Australia	V War	Managua, Nicaragua	V War
		Manchester, England	V War
Camaguey, Cuba	IV	Medellin, Colombia	II
Capetown, Union of South Africa	V		
Ceuta, Spanish Morocco	I	Nogales, Mexico	III
**Chengtu, China	I	Oporto, Portugal	I
**Chungking, China	I	Oran, Algeria	I
Ciudad Trujillo, Dominican Republic	IV	Rabat, Morocco	II
Cochabamba, Bolivia	IV War	San Jose, Costa Rica	V War
		Seville, Spain	III War

(No. A-8)

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<u>Changes (Cont'd)</u>	<u>To Class</u>	<u>Changes (Cont'd)</u>	<u>To Class</u>
**Sian, China	I	Veracruz, Mexico	I
Suva, Fiji Islands	I	Vigo, Spain	III War
Tegucigalpa, Honduras	V War	Wellington, New Zealand	V War
**Tihwa, China	I		
Tijuana, Mexico	V		
Tunis, Tunisia	I	Zaragoza, Spain	O
<u>Additions</u>	<u>To Class</u>	<u>Additions</u>	<u>To Class</u>
Adana, Turkey	III	Coronel, Chile	I
Aguaascalientes, Mexico	I	Corrientes, Argentina	I
Angra do Heroismo, Azores	I	Cosolapa, Mexico	I
Annapolis, Brazil	I	Costermanville, Belgian Congo	II
Asmara, Eritrea	IV	Cuena, Ecuador	I
Bage, Brazil	I	Cuernanaca, Mexico	I
Bandar Shahpur, Iran	III	Culiacan, Mexico	I
Barquisimeto, Venezuela	I	Cumana, Venezuela	I
Bicas, Brazil	I	Curvello, Brazil	I
Bizerte, Tunisia	I	Cuzco, Peru	I
Bluefields, Nicaragua	I	Damien, Haiti	II
Bougie, Algeria	II	David, Panama	I
Buga, Colombia	I	*Dhahran, Saudi Arabia	IV
Campina Grande, Brazil	I	Diamantina, Brazil	I
Campinas, Brazil	I	Dinjon, Assam, India	III
Campo Formosa, Brazil	I	Elizabethville, Belgian Congo	II
Campos, Brazil	I	*El Palmar, Mongolica, Vera Cruz, Mexico	I
Cap Haitien, Haiti	I	El Porvenir Plantation, Guatemala	I
Carupano, Venezuela	I		
Cayes, Haiti	I	**Fochow, China	I
*Celaya, Mexico	I	Fremantle, Australia	I
Cerro de Pasco, Peru	I		
Chiclayo, Peru	I	Gabes, Tunisia	I
Chillan, Chile	I	Gibraltar	IV
Chimbote, Peru	I	*Giridih, India	II
Chiquinquira, Colombia	I	*Good Hope, Costa Rica	I
Chitre, Panama	I	Gourock, Scotland	II
Churchill, Canada	II	Governador, Valadares, Brazil	I
Cienaga, Colombia	I	Grenada, B. W. I.	I
Colima, Mexico	I	Guanaajuato, Mexico	I
Concepcion, Paraguay	I	Guayaramerin, Bolivia	I
Concordia, Argentina	I		
Constantine, Algeria	II	Hermosillo, Mexico	I
Copiapo, Chile	I	Hobart, Tasmania	II
Coquimbo, Chile	I	Huacho, Peru	I

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 Additions (Cont'd)
 Hull, England
 Ibaque, Colombia
 Ica, Peru
 Iquique, Chile
 Iquitos, Peru
 Itacostilla, Brazil
 Itapoc, Peru

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Changes (Cont'd)
 Veracruz, Mexico
 Vigo, Spain
 Wellington, New Zealand
 To Class
 I
 III War
 V War
 0
 To Class

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<u>Additions (Cont'd)</u>	<u>To Class</u>	<u>Additions (Cont'd)</u>	<u>To Class</u>
Hull, England	I	Payta, Peru	I
Ibague, Colombia	I	Pelotas, Brazil	I
Ica, Peru	I	Pereira, Colombia	I
Iquique, Chile	I	Philippeville, Algeria	II
Iquitos, Peru	I	Pichilingue, Ecuador	I
*Itacoatiara, Amazonas, Brazil	I	Picuby, Brazil	I
Ixtapex, Mexico	I	Ponte Nova, Brazil	III
Jacmel, Haiti	I	Popayan, Colombia	I
Jalapa, Mexico	I	Port de Paix, Haiti	I
Jeremie, Haiti	I	Potosi, Bolivia	I
Joao Pessoa, Brazil	I	Potrerrillos, Chile	I
Jujuy, Argentina	I	Pucallpa, Peru	I
Khorramshar, Iran	IV	Puebla, Mexico	I
Lages, Brazil	I	Puerto Bolivar, Ecuador	III
La Escondida, Mexico	I	Puerto Cabezas, Nicaragua	I
La Plata, Argentina	II	Puerto Cabello, Venezuela	I
La Rieja, Argentina	I	Puerto Montt, Chile	I
Las Delicias, Mexico	I	Puerto Varas, Chile	I
Le Cap, Haiti	I	Pura, Peru	I
Leon, Mexico	I	Queretaro, Mexico	I
Leon, Nicaragua	I	Rama, Nicaragua	I
Los Andes, Chile	I	Rancagua, Chile	I
Los Angeles, Chile	I	Raul Soares, Brazil	I
Lugano, Switzerland	IV	Resistencia, Argentina	I
Maracay, Venezuela	I	Retalhulen, Guatemala	I
Massaua, Eritrea	III	Riberalta, Bolivia	I
Matias Romero, Mexico	I	Rio Blanca, Peru	I
Malilla, Spanish Morocco	I	Rioaba, Ecuador	I
Mercedes, Uruguay	II	Rodriguez Clara, Mexico	I
Minatitlan, Mexico	I	Salina Cruz, Mexico	I
Mollendo, Peru	I	Salta, Argentina	I
Monizales, Colombia	I	Saltillo, Mexico	I
Montalban, Venezuela	I	San Carlos, Venezuela	I
Monte Claros, Brazil	I	San Cristobal, Venezuela	I
Morococha, Peru	I	San Juan, Argentina	I
Mariahe, Brazil	I	San Lorenzo, Paraguay	I
Oaxaca, Mexico	I	San Luis, Argentina	I
Oruro, Bolivia	I	San Pedro Sula, Honduras	I
Pachuca, Mexico	I	San Sebastian, Spain	II
Parana, Argentina	I	Santa Cruz, Bolivia	I
Parelhas, Brazil	I	Santa Fe, Argentina	I
		Santa Maria Espera Felis, Brazil	I

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<u>Additions (Cont'd)</u>	<u>To Class</u>	<u>Additions (Cont'd)</u>	<u>To Class</u>
Santa Marta, Colombia	I	Temuco, Chile	I
Santa Theresa, Brazil	I	Therestina, Brazil	I
Santarem, Para, Brazil	I	Tingo Maria, Peru	I
Santiago del Estero, Argentina	I	Townsville, Australia	I
Sao Lourenco, Brazil	I	Trujillo, Peru	I
Sao Thome, Brazil	I	Tucuman, Argentina	I
Sete Lagoas, Brazil	I	Tumaco, Colombia	I
Setubinah, Brazil	I	Turbo, Colombia	I
Simchona, Peru	I	Turrialba, Costa Rica	I
Sucre, Bolivia	I	Valencia, Venezuela	I
Tacna, Peru	I	Villarrica, Paraguay	I
Talca, Chile	I	Yurimaguas, Peru	I
*Tarapoto, San Martin, Peru	I	Zacatecas, Mexico	I
Taxco, Mexico	I		
Tela, Honduras	I		

HAROLD D. SMITH
Director

Amendment to Appendix III
of Circular No. A-8
Released January 25, 1945

EXECUTIVE OFFICE OF THE PRESIDENT
BUREAU OF THE BUDGET
Washington, D. C.

CLASSIFICATION OF POSTS FOR
LIVING AND QUARTERS ALLOWANCES

Effective as of the dates indicated below, the Secretary of State has authorized the following additions to the classification of posts for living and quarters allowances issued as Appendix III to Bureau of the Budget Circular No. A-8, which is hereby amended accordingly. This list is inclusive of all amendments to Appendix III authorized since June 30, 1944. Additions authorized by this amendment are indicated by an asterisk (*). The spellings are those approved by the Cartographic Department of the National Geographic Society.

<u>Additions</u>	<u>To Class</u>	<u>Effective Date</u>
*Celaya, Mexico	II	Feb. 1, 1945
Costermanville, Belgian Congo	IV	Nov. 1, 1944
*Dhahran, Saudi Arabia	X	Feb. 1, 1945
*El Palmar, Zongolica, Vera Cruz, Mexico	II	" " "
*Giridih, India	VII	" " "
*Good Hope, Costa Rica	IV	" " "
*Itacoatiara, Amazonas, Brazil	III	" " "
La Ensenada, Mexico	II	Nov. 1, 1944
Las Delicias, Mexico	II	" " "
Morococha, Peru	IV	" " "
Potrerrillos, Chile	IV	" " "
Santarem, Para, Brazil	III	" " "
*Tarapote, San Martin, Peru	III	Feb. 1, 1945

HAROLD D. SMITH
Director

(No. A-8)

000309

Amendment to Appendix IV
 Circular No. A-8
 Released January 25, 1945

EXECUTIVE OFFICE OF THE PRESIDENT
 BUREAU OF THE BUDGET
 Washington, D. C.

CLASSIFICATION OF POSTS FOR
 COST OF LIVING ALLOWANCES

Effective as of the dates indicated below, the Secretary of State has authorized the following changes in and additions to the classification of posts for cost of living allowances issued as Appendix IV to Bureau of the Budget Circular No. A-8, which is hereby amended accordingly. This list is inclusive of all amendments to Appendix IV authorized since January 29, 1944. Additions authorized by this amendment are indicated by an asterisk (*). The spellings are those approved by the Cartographic Department of the National Geographic Society. Posts for which special temporary allowances have been established are indicated by double asterisk (**).

<u>Changes</u>	<u>From</u>	<u>To</u>	<u>Effective</u>
<u>Post</u>	<u>Class</u>	<u>Class</u>	<u>Date</u>
**Chengt'u, China	XI	O	April 1, 1944
**Chungking, China	XI	O	" " "
Helsinki, Finland	VII	I	" " "
**Kunming, China	XI	O	" " "
**Kweilin, China	XI	O	" " "
**Lanchow, China	XI	O	" " "
Managua, Nicaragua	II	V	July 1, 1944
Reykjavik, Iceland	XI	I	April 1, 1944
Santiago, Chile	V	VI	" " "
**Sian, China	XI	O	" " "
**Tihwa, China	XI	O	" " "
Zaragoza, Spain	VII	O	" " "
<u>Additions</u>			
Adana, Turkey		XI	July 1, 1944
Asmara, Eritrea		VIII	April 1, 1944
Bandar Shahpur, Iran		XI	" " "
Bizerte, Tunisia		II	July 1, 1944
Bougie, Algeria		II	April 1, 1944
Brockwood, England		I	" " "
Buga, Colombia		I	Feb. 1, 1944

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Additions (Cont'd)
 Caracas, Venezuela
 San Carlos, Cojedes, Venezuela
 San Cristobal, Paraguay
 San Lorenzo, Honduras
 San Pedro Sula, Spain
 San Sebastian, Bolivia
 Santa Cruz, England
 Sucre, Bolivia
 Sucre, Madagascar
 Sucre, Honduras
 Sucre, Nicaragua
 Sucre, Panama
 Sucre, Peru
 Sucre, Uruguay
 Sucre, Venezuela

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Additions (Cont'd)	To Class	Effective Date
Carupano, Venezuela	I	April 1, 1944
Central Hershey, Cuba	I	" " "
Chitre, Panama	II	Feb. 1, 1944
Concepcion, Paraguay	I	April 1, 1944
Constantine, Algeria	II	July 1, 1944
Cumana, Venezuela	I	April 1, 1944
Costermanville, Belgian Congo	I	Nov. 1, 1944
*Dhahran, Saudi Arabia	XI	Feb. 1, 1945
Damien, Haiti	I	Feb. 1, 1944
Dar-es-Salaam, Tanganyika Territory	I	April 1, 1944
David, Panama	II	Feb. 1, 1944
Diego Suarez, Madagascar	I	April 1, 1944
Dinjon, Assam, India	VIII	" " "
Djibouti, French Somaliland	VIII	" " "
Elisabethville, Belgian Congo	VII	July 1, 1944
Evesham, England	I	April 1, 1944
Fisherman's Lake, Liberia	V	" " "
Gabes, Tunisia	II	July 1, 1944
Gibraltar	I	April 1, 1944
*Giridih, India	VIII	Feb. 1, 1945
*Good Hope, Costa Rica	I	" " "
Gourock, Scotland	I	April 1, 1944
Guayaramerin, Bolivia	IV	" " "
Hull, England	I	May 1, 1944
Ixtepec, Mexico	I	April 1, 1944
La Plata, Argentina	II	" " "
Leon, Nicaragua	I	" " "
Lugano, Switzerland	IX	" " "
Maracay, Venezuela	I	" " "
Melilla, Spanish Morocco	VI	July 1, 1944
Mercedes, Uruguay	II	April 1, 1944
Montalban, Venezuela	I	Feb. 1, 1944
Murmansk, U.S.S.R.	XI	April 1, 1944
Oruro, Bolivia	IV	" " "
Philippeville, Algeria	II	" " "
Port de Paix, Haiti	I	Feb. 1, 1944
Potosi, Bolivia	IV	April 1, 1944
Puerto Barrios, Guatemala	I	" " "
Puerto Cabello, Venezuela	I	" " "
Reading, England	I	" " "
Retalhulen, Guatemala	I	" " "
Riberalta, Bolivia	IV	Feb. 1, 1944

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To Class	Effective Date
I	April 1, 1944
I	" " "
II	Feb. 1, 1944
I	April 1, 1944
II	July 1, 1944
I	April 1, 1944
I	Nov. 1, 1944
II	Feb. 1, 1945
I	Feb. 1, 1944
I	April 1, 1944
III	Feb. 1, 1944
I	April 1, 1944
I	" " "
I	" " "

Additions (Con't)

	To Class	Effective Date
San Carlos, Cojedes, Venezuela	I	Feb. 1, 1944
San Cristobal, Venezuela	I	April 1, 1944
San Lorenzo, Paraguay	I	July 1, 1944
San Pedro Sula, Honduras	I	April 1, 1944
San Sebastian, Spain	VII	May 1, 1944
Santa Cruz, Bolivia	IV	April 1, 1944
Shrewsbury, England	I	" " "
Sucre, Bolivia	IV	" " "
Tananarive, Madagascar	I	" " "
Tela, Honduras	I	" " "
Turrialba, Costa Rica	I	" " "
Valencia, Venezuela	I	" " "
Villarrica, Paraguay	I	" " "

HAROLD D. SMITH
Director

000312

EXECUTIVE OFFICE OF THE PRESIDENT
BUREAU OF THE BUDGET
Washington 25, D. C.

BULLETIN NO. 1944-45: 7

February 2, 1945

TO THE HEADS OF EXECUTIVE DEPARTMENTS AND ESTABLISHMENTS

SUBJECT: Authorization to adjust hours of duty of Federal employees during fuel shortage

1. In view of the fuel shortage in certain states east of the Mississippi River, officials of local governments in the shortage areas have been requested to take such steps as they consider necessary to protect the fuel supplies of their communities. Heads of the departments and establishments are requested to direct their field officials in such areas to cooperate in every way possible with conservation programs developed by local officials.

2. Where such cooperation requires a change in existing hours of work per day or per week, heads of departments and establishments are authorized (a) to adjust hours of duty per day, or number of days worked per week while maintaining the total hours of the existing official work week; or (b) to temporarily reduce the number of hours in the existing official work week when required by a critical fuel shortage emergency, provided that the performance of essential war-related work will not be impaired.

3. The authorization granted in paragraph 2 above shall be in effect for the month of February 1945 and shall apply to all employees located within the states east of the Mississippi River exclusive of Florida, Louisiana, Minnesota, Mississippi, and the metropolitan Washington area. Departmental employees on duty outside metropolitan Washington remain subject to the limitations imposed by the Act of March 3, 1893, as amended (30 Stat. 316; 5 USC 29), which requires not less than 7 hours of duty per day.

4. Proposed action to be taken under this authorization need not be submitted to the Bureau of the Budget for prior approval as provided in Bureau of the Budget Circular No. A-11. However, heads of departments and establishments are requested to submit to the Bureau of the Budget not later than February 22, 1945 a consolidated report of actions taken under this authorization together with an estimate of fuel which will be saved thereby during the month of February.

HAROLD D. SMITH
Director

000313

EXECUTIVE OFFICE OF THE PRESIDENT
BUREAU OF THE BUDGET

BULLETIN NO. 1944-45:6

January 20, 1945

TO THE HEADS OF EXECUTIVE DEPARTMENTS AND ESTABLISHMENTS

SUBJECT: Review and appraisal of administrative service records and controls

For use by the departments and establishments in reviewing their administrative service records and controls, the Bureau of the Budget has prepared and is transmitting herewith four Management Bulletins devoted to agency administration of records, property, fiscal, and personnel. Each bulletin is in the form of a check list by which responsible officers can appraise the effectiveness of the administrative service records and controls of their agencies as well as review the readiness of such services to facilitate steps involved in the adjustment of agency programs from a war to peace basis or to serve other changing needs.

Advance preparation for reduction, adjustment, or liquidation of an agency's program involves two principal phases. One consists of planning in detail the nature and extent of the changes -- programs to be eliminated, reduced, or altered; field offices to be closed or relocated; number of personnel to be released and number to be retained; directives to be prepared and issued; fiscal records to be closed out -- and the timing and sequence of the administrative steps that must be taken. The other phase is the preparation of the agency's administrative service records and controls to effect rapidly and smoothly whatever changes are found necessary. Such records and controls must be in shape to handle the change regardless of its nature or timing; and the earlier this condition is achieved, the better for the agency and the Government. Such basic preparation is a requirement common to all affected agencies.

The four check lists will serve as only one part of a complete agency program to assure that its records and controls are satisfactory. This part of the over-all program requires the assignment of specific responsibility to one top official, with such assistance as may be necessary, to develop a plan for the evaluation and improvement of administrative service records and controls; to issue directions for the guidance of participants throughout the agency, in the field as well as at the headquarters; and to carry out completely the provisions of the plan. It will be necessary to decide how copies of the check lists will be distributed in the agency, what additional instructions will be given, what will be the time schedule of the necessary action, and how status and progress will be reported and evaluated at each level or in each area. The official in whom is placed over-all responsibility should be assured that problems are identified, detailed plans and schedules are adequate, and actions are taken on schedule.

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If instances exist where records or controls are in such inadequate conditions as to require the expenditure of excessive time and funds to bring them to normal standard, special consideration will need to be given by the directing officials of the agency, in consultation with the Bureau of the Budget and other agencies concerned.

An Examiner of the Bureau of the Budget will discuss this program with the official whom you have designated to work with the Bureau on reconversion matters, and no action need be taken pending this discussion. The Bureau is prepared to make available additional copies of the bulletins and further to provide specialized advice and assistance in working out agency programs.

HAROLD D. SMITH
Director

Attachments.

000315

Personnel

records and controls:

**A check list for evaluation and
improvement**

**EXECUTIVE OFFICE OF THE PRESIDENT
BUREAU OF THE BUDGET ■ JANUARY 1945**

000316

PURPOSE OF CHECK LISTS

This bulletin is one of a series designed to assist agencies in the immediate appraisal of administrative records and controls as part of a management improvement program. It will also be useful to facilitate the development of plans incident to program adjustments in the subsequent transition from war to peace.

These bulletins have been prepared in the form of check lists of questions, so worded and arranged as to identify conditions which, if neglected, may create increasingly serious problems in day-to-day operations. They are intended for use by operating supervisors in agencies or parts of agencies, as a basis for determining steps necessary to correct such conditions.

These check lists are guides to action. The actions to be taken, as a result of the appraisal, should be scheduled for orderly accomplishment. Administrative officers should follow-up continuously to make certain that the work is completed as planned.

In the development of the material for these bulletins valuable suggestions regarding scope and content were made by officials of the General Accounting Office, Civil Service Commission, Treasury Department, National Archives and other agencies.

PERSONNEL

CONTENTS OF THIS CHECK LIST

In preparation for curtailment or liquidation, agencies must take a number of important steps to organize and condition their personnel records. The time consuming nature of the work involved demands that it be given early attention. This check list does not cover all phases of a complete personnel program but is designed primarily to assist agencies in carrying out their responsibilities under Civil Service Commission Departmental Circular 510. In preparing for any adjustment in departmental and field offices which will result in the separation or transfer of personnel, agencies must be in a position to:

1. Separate employees in accordance with existing regulations.
2. Make proper provision for employees' leave.
3. Establish adequate personnel policies to govern during the period of liquidation.
4. Assure that certain records are in proper shape for transfer to the Civil Service Commission or to other agencies, and that open transactions will be terminated.
5. Transmit necessary information to the Civil Service Commission.

PERSONNEL

1. (a) Has an official been charged with specific responsibility for developing and executing a reduction in force program in conformity with all applicable laws and regulations? ☐ Yes ☐ No
- (b) Has an official in each field office concerned been charged with specific responsibility for carrying out the reduction in force program prescribed by the central office? ☐ Yes ☐ No
2. (a) Has the entire agency been studied to determine competitive areas as defined in Civil Service Departmental Circular 510? ☐ Yes ☐ No
- (b) If no, what steps are being taken to determine and establish such competitive areas? ☐ Yes ☐ No
- (c) If yes, have proposed competitive areas smaller than a government entity been submitted to the Civil Service Commission for approval? ☐ Yes ☐ No
3. Are the following documents filed in individual personnel folders?
 - (a) Standard Form 57, or equivalent ☐ Yes ☐ No
 - (b) Civil Service or other appointment authority (if this is a document for only one individual) ☐ Yes ☐ No
 - (c) Documents, if any, supporting employee's Civil Service status ☐ Yes ☐ No
 - (d) Notice of personnel action ☐ Yes ☐ No
 - (e) Standard Form 61, or oath of office and personal affidavit (or equivalent) ☐ Yes ☐ No
 - (f) Efficiency rating forms ☐ Yes ☐ No
 - (g) Correspondence and forms relating to military service ☐ Yes ☐ No
 - (h) Documents supporting employee's draft status ☐ Yes ☐ No
 - (i) Report of suitability investigation and clearance documents (if any) ☐ Yes ☐ No
 - (j) Leave records (covering separated employees) ☐ Yes ☐ No
 - (k) Correspondence and forms relating to medical history (except where such records are housed in the medical division) ☐ Yes ☐ No

4. (a) How many folders contain the above documents up to date? _____
- (b) How many folders do not contain the above documents up to date? _____
5. Are personnel folders divided into separate files for:
- (a) Active employees ☐ Yes ☐ No
- (b) Inactive employees (former employees on military furlough, leave without pay, with reemployment rights, or restoration rights) ☐ Yes ☐ No
- (c) Separated employees ☐ Yes ☐ No
6. (a) How many inactive employees have restoration or reemployment rights? _____
- (b) Are the personnel folders for each of these employees complete? ☐ Yes ☐ No
7. What control is maintained to insure that leave records are posted up to date? _____
8. How many leave records are not posted up to date? _____
9. Is an individual service record card maintained for each active or inactive employee? ☐ Yes ☐ No
10. If such a card is maintained, does it show the following:
- (a) Name ☐ Yes ☐ No
- (b) Position title ☐ Yes ☐ No
- (c) Service (e.g. CAF, CPC, P) ☐ Yes ☐ No
- (d) Class (from schematic outline) ☐ Yes ☐ No
- (e) Grade ☐ Yes ☐ No
- (f) Salary ☐ Yes ☐ No
- (g) Headquarters ☐ Yes ☐ No
- (h) Date of Birth ☐ Yes ☐ No

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- (i) Current efficiency rating ☐ Yes ☐ No
- (j) Type of appointment (classified, excepted, war service transfer, war service appointee, temporary, reemployed annuitant, veteran of World War II restored to duty, merchant mariner restored to duty, etc.) ☐ Yes ☐ No
- (k) Veteran's preference ☐ Yes ☐ No
- (l) Total length of federal service (including active military service) ☐ Yes ☐ No
- (m) Organizational unit in which employee works ☐ Yes ☐ No
- (n) Reemployment rights in another agency ☐ Yes ☐ No
- (o) Reemployment rights in the agency (for inactive employees) ☐ Yes ☐ No
- (p) Restoration rights in the agency (for inactive employees) ☐ Yes ☐ No
- (q) Expiration date of retention rights ☐ Yes ☐ No
- (r) Retention preference classification ☐ Yes ☐ No
- (s) Competitive level ☐ Yes ☐ No
11. If such a card is maintained is it easily sortable by manual or mechanical means? ☐ Yes ☐ No
12. How many of these service record cards:
- (a) Have not been posted up to date? _____
- (b) Have not yet been prepared? _____
13. Are these service record cards divided as to active employees, inactive employees with reemployment or restoration rights and separated employees? ☐ Yes ☐ No
14. (a) How many inactive employees are there on:
- (1) Leave without pay? _____
- (2) Furlough, other than military? _____
- (b) In order to determine exactly which of these inactive employees need be considered in reductions in force, what steps are being taken to find out whether they should

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be separated or returned to duty?

15. (a) How many employees are detailed:

(1) To other agencies? _____ (2) From other agencies? _____

(b) What plans have been made to end each such detail as soon as program activities are curtailed?

16. When a reduction in force is necessary, what action will be taken to insure the rating of each employee who has not received an efficiency rating in his present position and grade?

17. How many appeals on efficiency ratings have not been settled? _____

18. What provision will be made for telling affected employees of a prospective reduction in force and of their rights and privileges under such a program?

19. What policies will be adopted to restrict promotions while agency activities are being liquidated?

20. What policies will be adopted for preventing the granting of unearned leave when activities are curtailed?

21. How many unanswered Standard Forms 63, "Request for Personnel Data and Leave Transcript" are on hand? _____

22. How many Forms 63 submitted to other agencies have not yet been answered? _____

23. How many unreported employee compensation cases are on hand? _____

24. What provision has been made to report all such open cases?

25. (a) On the average, how many pieces of personal mail go through the mail room daily? _____

(b) Have employees been instructed to discontinue sending outgoing personal mail through the agency mail room? Yes ☐ No ☐

(c) Have employees been instructed to notify all correspondents to send no more personal mail to them at their place of business? Yes ☐ No ☐

For check list questions about Form 2806, "Retirement Record Card" see questions 32, 33, and 34 in Fiscal Check List

Prepared by _____ Date _____

Records

retirement and controls:

**A check list for evaluation and
improvement**

EXECUTIVE OFFICE OF THE PRESIDENT
BUREAU OF THE BUDGET ■ JANUARY 1945

000320

RECORDS

PURPOSE OF CHECK LISTS

This bulletin is one of a series designed to assist agencies in the immediate appraisal of administrative records and controls as part of a management improvement program. It will also be useful to facilitate the development of plans incident to program adjustments in the subsequent transition from war to peace.

These bulletins have been prepared in the form of check lists of questions, so worded and arranged as to identify conditions which, if neglected, may create increasingly serious problems in day-to-day operations. They are intended for use by operating supervisors in agencies or parts of agencies, as a basis for determining steps necessary to correct such conditions.

These check lists are guides to action. The actions to be taken, as a result of the appraisal, should be scheduled for orderly accomplishment. Administrative officers should follow-up continuously to make certain that the work is completed as planned.

In the development of the material for these bulletins valuable suggestions regarding scope and content were made by officials of the General Accounting Office, Civil Service Commission, Treasury Department, National Archives and other agencies.

CONTENTS OF THIS CHECK LIST

Three groups of items, all concerned with agency records in the central headquarters and field offices, comprise this check list.

1. The first group is designed to indicate action needed within the agency to prepare for disposal of records.
2. The second group will develop information which should be readily available for the formulation of a records disposal program within the agency and to facilitate over-all planning by the National Archives and the Bureau of the Budget.
3. The third group suggests action necessary in developing a sound records management program for continuing agencies. (For such agencies, groups 1 and 2 are also pertinent.)

RECORDS

THE FOLLOWING GROUP OF ITEMS IS DESIGNED TO INDICATE ACTION WHICH AN AGENCY MUST TAKE TO PREPARE FOR ORDERLY DISPOSITION OF ITS RECORDS.

1. (a) Has anyone been assigned responsibility for developing a records disposal program? ☐ Yes ☐ No
(b) If responsibility has not been assigned, when will it be? _____
2. What is the extent of the records disposal officer's authority to make determinations regarding the disposition of records? _____
3. (a) Has an official been designated to act as liaison officer with the National Archives? ☐ Yes ☐ No
(b) If an official has not been designated, when will one be named? _____
4. What organization is planned to accomplish the purposes of the records disposal program? _____
5. Is the records disposal staff familiar with the National Archives publication entitled "How to Dispose of Records"? (Copies may be obtained from the National Archives.) ☐ Yes ☐ No
6. Has action been taken to assure the return of all material withdrawn from the files immediately after it has served the purpose for which it was withdrawn? ☐ Yes ☐ No
7. What controls have been established to prevent the improper withdrawal or withholding of material from the files? _____
8. (a) Have records been surveyed to determine their disposition? ☐ Yes ☐ No
(b) If no, when will such a survey be completed? _____

9. What specific plans have been developed to identify and segregate by function those records which may be transferred to other agencies?

10. Are the contents of the files so arranged that non-essential material can be readily separated from essential material? ☐ Yes ☐ No

11. In order to make the disposal of records easier, what action is being taken to separate the active from the inactive?

12. In order to avoid unnecessary handling and shipping by disposing of non-essential records in their present locations, will disposal lists and schedules be processed for all field records by the time field offices are closed? ☐ Yes ☐ No

13. Has the National Archives been consulted in the preparation of disposal lists and schedules? ☐ Yes ☐ No

THE INFORMATION CALLED FOR IN THE FOLLOWING GROUP OF ITEMS SHOULD BE READILY AVAILABLE FOR THE DEVELOPMENT OF A RECORDS DISPOSAL PROGRAM WITHIN THE AGENCY AND TO FACILITATE OVER-ALL PLANNING BY THE NATIONAL ARCHIVES AND THE BUREAU OF THE BUDGET.

14. What is the estimated total number of cubic feet of records by the following classes:

(a) Active _____ (b) Intermediate _____
(c) Inactive _____

15. How many disposal lists and schedules covering how many items have been submitted to the National Archives:

(a) No. of Lists _____ Items _____ Cu. Ft. _____
(b) No. of Schedules _____ Items _____ Cu. Ft. _____

16. How many cubic feet of records are not covered by disposal lists and schedules submitted to National Archives? _____

17. Give the following information regarding disposal lists and schedules approved by the National Archives:

(a) No. of Lists _____ Items _____ Cu. Ft. _____
(b) No. of Schedules _____ Items _____ Cu. Ft. _____
18. What action has been taken on the approved disposal lists and schedules?

19. How many cubic feet of records covered by approved disposal lists or schedules have been disposed of since June 30, 1944? _____

20. How many cubic feet of non-record material (carbon copies, duplicate mimeograph releases, etc.) have been disposed of since June 30, 1944? _____

21. If any records have been microfilmed, indicate:

(a) Number of Cu. Ft. filmed _____
(b) Number of Cu. Ft. of original records disposed of after filming _____

22. What series or units, covering how many cu. ft. of records have been transferred to (a) National Archives: _____

Series _____ Cu. Ft. _____
(b) Other agencies: _____

Agency _____ Series _____ Cu. Ft. _____
Agency _____ Series _____ Cu. Ft. _____
Agency _____ Series _____ Cu. Ft. _____

23. How long after determination for liquidation will it take to dispose of all program records? _____

30 days ☐ 60 days ☐ 90 days ☐

24. (a) Has anyone been designated to prepare a written history of the administration and operations of the war-related activities of the agency? ☐ Yes ☐ No

(b) If no, how soon will someone be designated? _____

25. What progress has been made in writing the history? _____

26. How soon after date of liquidation will the history be completed? _____

WHILE THE FOREGOING ITEMS SUGGEST ACTION NECESSARY IN REDUCTION OR LIQUIDATION, THEY ALSO HAVE VALUE TO A CONTINUING AGENCY IN DEVELOPING A RECORDS MANAGEMENT PROGRAM. IN ADDITION, THE FOLLOWING ITEMS SHOULD BE CONSIDERED.

27. (a) Has a records officer been designated with general responsibility for developing a program for improved maintenance and control of records? ☐ Yes ☐ No

(b) If yes, what progress has been made in starting such a program? _____

(c) If no, when will such an officer be designated? _____

28. What procedure has been established for the classification of records as active, intermediate, or inactive? _____

29. What procedure has been adopted to provide for the predesignation of records as to their ultimate disposition? _____

30. (a) Have depositories been established for housing inactive records? ☐ Yes ☐ No

(b) If yes, give

(1) Location _____ (2) Square footage _____

(3) If leased, annual rental per sq. ft. \$ _____

(c) If no, what safeguards have been established to prevent the accumulation of inactive records in space which otherwise could be used as office space? _____

Prepared by _____

Date _____

Property

records and controls:

**A check list for evaluation and
improvement**

EXECUTIVE OFFICE OF THE PRESIDENT
BUREAU OF THE BUDGET ■ JANUARY 1945

000324

PROPERTY

PURPOSE OF CHECK LISTS

This bulletin is one of a series designed to assist agencies in the immediate appraisal of administrative records and controls as part of a management improvement program. It will also be useful to facilitate the development of plans incident to program adjustments in the subsequent transition from war to peace.

These bulletins have been prepared in the form of check lists of questions, so worded and arranged as to identify conditions which, if neglected, may create increasingly serious problems in day-to-day operations. They are intended for use by operating supervisors in agencies or parts of agencies, as a basis for determining steps necessary to correct such conditions.

These check lists are guides to action. The actions to be taken as a result of the appraisal, should be scheduled for orderly accomplishment. Administrative officers should follow-up continuously to make certain that the work is completed as planned.

In the development of the material for these bulletins valuable suggestions regarding scope and content were made by officials of the General Accounting Office, Civil Service Commission, Treasury Department, National Archives and other agencies.

CONTENTS OF THIS CHECK LIST

This check list is not intended to cover all phases of effective property management but relates particularly to surplus property. Its application to departmental and field offices will assure that:

1. There is adequate protection against property losses.
2. The kind, quantity, location, condition and value of surplus property can be promptly made known to the Surplus Property Board so that transfer can be expedited.
3. Surplus property will be safeguarded until transferred.
4. Property in excess of requirements will not be acquired.
5. Leases will not be continued beyond the period of need.

PROPERTY

1. Has anyone been given specific responsibility for development of a plan for control of leases and property with direct reference to liquidation or curtailment? ☐ Yes ☐ No
2. (a) Has an official been charged with specific responsibility for developing and executing a program to dispose of property, including administrative equipment and supplies, in conformity with the Surplus Property Act of 1944 and all applicable regulations? ☐ Yes ☐ No
(b) Which disposal agency or agencies will be responsible for disposing of such property?

(c) Has liaison been established with the Surplus Property Board and the disposal agencies listed above? ☐ Yes ☐ No
(d) With regard to each disposal agency, what plans, programs, and working relationships have been developed?
3. Are inventory records showing quantity, identification and purchase price maintained for each of the following types of property? (If answer is yes, indicate whether or not records are posted up to date.)

	Posted up to Date	
	Yes	No
(a) Materials and supplies in stock	<input type="checkbox"/> Yes <input type="checkbox"/> No	<input type="checkbox"/> Yes <input type="checkbox"/> No
(b) Publications in stock	<input type="checkbox"/> Yes <input type="checkbox"/> No	<input type="checkbox"/> Yes <input type="checkbox"/> No
(c) Blank forms in stock	<input type="checkbox"/> Yes <input type="checkbox"/> No	<input type="checkbox"/> Yes <input type="checkbox"/> No
(d) Equipment	<input type="checkbox"/> Yes <input type="checkbox"/> No	<input type="checkbox"/> Yes <input type="checkbox"/> No
(e) Property loaned to other agencies	<input type="checkbox"/> Yes <input type="checkbox"/> No	<input type="checkbox"/> Yes <input type="checkbox"/> No
(f) Property on loan from other agencies or other sources*	<input type="checkbox"/> Yes <input type="checkbox"/> No	<input type="checkbox"/> Yes <input type="checkbox"/> No
(g) Real property (including appurtenances thereto)	<input type="checkbox"/> Yes <input type="checkbox"/> No	<input type="checkbox"/> Yes <input type="checkbox"/> No

*Purchase price not necessary

BEST AVAILABLE COPY

4. If the above records are not maintained up to date, have detailed plans been made to develop such records for declaration of surplus property? ☐ Yes ☐ No
5. Are records showing unit or person to whom property is charged maintained for each of the following types of property:
- (a) Equipment ☐ Yes ☐ No
- (b) Property on loan from other agencies or sources ☐ Yes ☐ No
- (c) Property on loan to other agencies ☐ Yes ☐ No
6. (a) As of what date were physical inventories last made and reconciled with the property records? _____
- (b) How often are such reconciliations made? _____
7. (a) Have all losses, breakage and obsolete items been surveyed off the records? ☐ Yes ☐ No
- (b) If no, when will such action be on a current basis? _____
8. (a) Are general ledger accounts maintained showing the purchase price of equipment? ☐ Yes ☐ No
- (b) If yes, as of what date were the equipment inventory records reconciled with the general ledger control account? _____
- (c) How often are such reconciliations made? _____
9. If adequate records are not maintained, or if physical inventories have not been taken, have specific plans been made to identify, locate and price all surplus property for declaration and transfer? ☐ Yes ☐ No
10. Are accountability control records maintained for the following items issued to individuals? (If answer is yes, show last date through which all outstanding items have been recorded.)
- (a) Transportation requests ☐ Yes ☐ No _____ Date _____
- (b) Tax exemption certificates ☐ Yes ☐ No _____ Date _____
- (c) Postage stamps ☐ Yes ☐ No _____ Date _____
- (d) Street car tokens ☐ Yes ☐ No _____ Date _____
- (e) Bills of lading ☐ Yes ☐ No _____ Date _____

- 2 -

- (f) Identification cards and building passes ☐ Yes ☐ No _____ Date _____
- (g) Portable items of equipment which are readily convertible to personal use ☐ Yes ☐ No _____ Date _____
11. Is such control so designed and operated that:
- (a) An employee's last check is not unduly delayed after all items charged to him have been accounted for? ☐ Yes ☐ No
- (b) The government's interests are adequately protected? ☐ Yes ☐ No
12. In order to be relieved of accountability for envelopes and other items bearing the penalty indicia have provisions been made to notify the Post Office Department of the disposal of all such items surplus to agency needs? ☐ Yes ☐ No
13. (a) What is being done to insure the maintenance of strict balance between property inventories, including publications and blank forms, and future requirements? _____
- (b) Has this balance been achieved by:
- (1) Declaring as surplus all excesses as they develop? ☐ Yes ☐ No
- (2) Reducing procurement to prevent overstocking? ☐ Yes ☐ No
14. What controls are employed to avoid creating an obligation by means other than the issuance of an obligating document? _____
15. Have obligating documents been issued for all commitments? ☐ Yes ☐ No
16. (a) Have steps been taken to insure the prompt receipt of supporting documents such as receiving reports, invoices, etc., necessary to clear "open" procurement files currently? ☐ Yes ☐ No
- (b) How many procurement files have been in an "open" status for:
- (1) 1 to 2 months? _____ (2) 2 to 3 months? _____
- (3) 3 to 4 months? _____ (4) 4 months or more? _____

- 3 -

(c) What action steps have been developed to insure the immediate cancellation of such incomplete contracts or orders, in the event of reduction or liquidation?

17. (a) Are provisions made for obtaining prompt replies to exceptions taken by the agency fiscal office or the General Accounting Office on procurement activities? ☐ Yes ☐ No

(b) How many such exceptions have been unanswered for:

(1) 1 to 2 months? _____ (2) 2 to 3 months? _____

(3) 3 months or more? _____

18. (c) Is full advantage taken of the services available for all equipment procured under free service guarantees? ☐ Yes ☐ No

(b) Are records showing services still obtainable under service guarantees readily available to go with any equipment declared surplus or otherwise transferred? ☐ Yes ☐ No

19. Are the instructions for operation, care and service for special or technical equipment available for transfer when such equipment is declared surplus? ☐ Yes ☐ No

20. Are perishable items, such as film, stencils, carbon paper, stored with care so that there is as little spoilage as possible? ☐ Yes ☐ No

21. What protective measures are taken to safeguard surplus property before custody is assumed by a disposal agency?

22. What steps have been taken to dispose of surplus blank standard forms?

23. What is the approximate weight of publications and blank forms on hand that are:

	Publications	Blank forms
(a) Obsolete?	_____	_____
(b) In excess of minimum requirements?	_____	_____

24. Has consideration been given to the possibility of discontinuing warehousing activities and progressively relying upon the facilities, where available, of the Procurement Division, Treasury Department? ☐ Yes ☐ No

25. How many continuing obligations composed of contracts and leases requiring periodic payments are now in force? _____

26. What types of cancellation or adjustment rights on the part of the government are provided for in new contracts and leases and extensions of old contracts and leases?

27. (d) Is there readily available sufficient information such as name of contractor, nature of service, cost, cancellation rights, etc., to simplify termination or adjustment of all utility or service contracts and leases for all types of space? ☐ Yes ☐ No

(b) What controls have been established to provide for prompt termination or adjustment of such contracts or leases when all or part of the service is no longer required?

(c) Since June 30, 1944, as a result of these controls, how many contracts or leases have been:

(1) Cancelled? _____ (2) Adjusted Downward? _____

28. What steps are being taken to develop a termination schedule of contracts and leases to be followed upon determination for reduction or liquidation?

29. Has adequate provision been made for the alteration and restoration of released space in accordance with the terms of the lease? ☐ Yes ☐ No

Prepared by _____ Date _____

Fiscal

records and controls:

**A check list for evaluation and
improvement**

**EXECUTIVE OFFICE OF THE PRESIDENT
BUREAU OF THE BUDGET ■ JANUARY 1945**

000328

FISCAL

PURPOSE OF CHECK LISTS

This bulletin is one of a series designed to assist agencies in the immediate appraisal of administrative records and controls as part of a management improvement program. It will also be useful to facilitate the development of plans incident to program adjustments in the subsequent transition from war to peace.

These bulletins have been prepared in the form of check lists of questions, so worded and arranged as to identify conditions which, if neglected, may create increasingly serious problems in day-to-day operations. They are intended for use by operating supervisors in agencies or parts of agencies, as a basis for determining steps necessary to correct such conditions.

These check lists are guides to action. The actions to be taken, as a result of the appraisal, should be scheduled for orderly accomplishment. Administrative officers should follow-up continuously to make certain that the work is completed as planned.

In the development of the material for these bulletins valuable suggestions regarding scope and content were made by officials of the General Accounting Office, Civil Service Commission, Treasury Department, National Archives and other agencies.

CONTENTS OF THIS CHECK LIST

This check list sets forth some of the major steps in the administration of fiscal activities which should be examined periodically in each fiscal unit of the central headquarters and field offices to insure that:

1. Backlogs of work are eliminated.
2. Records are posted up to date.
3. Payroll deductions are recorded accurately.
4. All subsidiary records have been properly reconciled.

FISCAL

1. (a) Have general ledgers been completely posted through the end of the preceding month? ☐ Yes ☐ No
 (b) If no, what is the last month through which complete postings have been made? _____
2. (c) As of what date was the last trial balance taken and reconciled? _____
 As of what date was the account current last reconciled with the general ledger? _____
3. For each of the asset accounts, indicate the date of last reconciliation with subsidiary records. (If such reconciliation was not made at the close of the preceding month, give the amount of discrepancy.)

Account	Date of Last Reconciliation	Discrepancy
(a) Accounts Receivable	_____	_____
(b) Loans Receivable	_____	_____
(c) Investments	_____	_____
(d) Stores	_____	_____
(e) Fixed Property	_____	_____
(f) Equipment	_____	_____
(g) Others, except cash:	_____	_____
_____	_____	_____
_____	_____	_____
_____	_____	_____
4. As of what date were the respective columns of the allotment ledgers verified with the corresponding general ledger control accounts? _____
5. (a) Have controls been established to insure that all collections are deposited promptly? ☐ Yes ☐ No
 (b) For all undeposited collections on hand in excess of 10 days, list:
 (1) Number _____ (2) Amount \$ _____

6. (a) Are there any unidentified collections in special deposit accounts? Yes ☐ No ☐
- (b) As of what date were the subsidiary records of unidentified collections last reconciled with the special deposit account balances? _____
- (c) How often is such a reconciliation made? _____
- (d) For all such unidentified collections list: (1) Number _____ (2) Amount \$ _____
- (e) What steps are being taken to clear these deposits?
7. Does the total of the tax deductions as reflected on the individual earnings record cards agree with the balance of the special deposit account for tax withheld plus the amount turned over to the Collector of Internal Revenue during the current calendar year? Yes ☐ No ☐
8. Does the total of unapplied bond balances as reflected on the individual earnings record cards (or bond allotment cards) agree with the balance in the special deposit bond account? Yes ☐ No ☐
9. Does the total of the retirement deductions, as reflected on the individual earnings record cards, agree with the amount deposited to the retirement and disability fund (current fiscal year) as indicated by the general ledger? Yes ☐ No ☐
10. If the reconciliation of retirement, tax, and bonds has not been made, what steps are being taken or are contemplated in order to reconcile these items?
11. (a) Did the total of the individual tax returns (Form W-2) agree with the amounts turned over quarterly to the Collector of Internal Revenue (Form W-1) for the previous calendar year? Yes ☐ No ☐

- (b) If no, what steps have been taken or are contemplated to make a reconciliation or settlement?
12. (a) List accounts receivable by age groups as follows:
- | Number | Amount |
|-----------------------|----------|
| (1) Under 3 months | \$ _____ |
| (2) 3 to 6 months | _____ |
| (3) 6 to 9 months | _____ |
| (4) 9 to 12 months | _____ |
| (5) 12 months or over | _____ |
- (b) What steps are being taken to put collections on a current basis?
13. Are allotment ledgers posted up-to-date? Yes ☐ No ☐
14. (a) Are all obligating documents recorded in the accounts at the time the obligation is incurred? Yes ☐ No ☐
- (b) If no, specify types which are not.

(c) For such types explain at what step in the procedure obligations enter the accounts.

15. What is the volume of known obligating documents which have not been entered in the accounts:

(a) Number _____ (b) Amount \$ _____

16. (a) Through what date have all known obligations been entered in the _____ accounts?

(b) What is the estimated volume of obligations for which no documents have yet been prepared or routed through the fiscal office?

(1) Number _____ (2) Amount \$ _____

17. What steps are being taken to record obligations which have not yet been entered in the accounts?

18. (a) As of what date were the unliquidated obligation documents last completely reconciled with the allotment ledger account balance of unliquidated obligations? _____

(b) How often are such reconciliations made? _____

(c) If reconciliations have not been made currently what steps are being taken to get them on a current basis? _____

19. (a) Is periodic analysis made of the unliquidated obligation documents, including blanket obligations, to determine their validity and adjust outstanding obligations as necessary? ☐ Yes ☐ No

(b) If yes, how often is such an analysis made? _____

(c) If no, what are the plans for making such an analysis? _____

20. (a) If objective class, activity, project, or other distribution records below the allotment level are maintained, as of what date were such records last reconciled with the allotment ledgers? _____

(b) How often are these records reconciled? _____

21. (a) Does the operating unit responsible for the audit and certification of vouchers receive promptly all supporting documents, such as obligation documents, receiving and inspection reports and vendors' invoices? ☐ Yes ☐ No

(b) If no, what are the plans to secure documents in support of vouchers now on hand and to insure their prompt submission in the future? _____

22. How many vouchers normally are scheduled for payment each month? _____

23. (a) How many unscheduled vouchers are on hand? _____

(b) How many of these are unscheduled because of: _____

(1) Excessive work load? _____

(2) Incomplete supporting documents? _____

24. How many General Accounting Office exceptions, by age groups, are on hand for which replies have not been submitted?

(a) Under 3 months _____ (b) 3 to 12 months _____

(c) 12 months or over _____

25. What steps are being taken to reduce the number of exceptions on hand?

26. How many General Accounting Office disallowances are outstanding against certifying officers? _____

27. What steps are being taken to dispose of these disallowances?

28. (a) Is a separate file maintained of all uncleared vouchers which have been submitted to the General Accounting Office for direct settlement? ☐ Yes ☐ No

(b) Do these files contain complete supporting data, such as contracts, purchase orders, receiving reports, etc., so that inquiries from General Accounting Office may be answered promptly? ☐ Yes ☐ No

(c) If no, what steps are being taken to secure such data?

29. (a) How many travel advances are outstanding against employees in a non-travel status who are not likely to travel during the remainder of the fiscal year? _____

(b) What steps are being taken to obtain immediate refunds from such employees?

30. (a) What is the average time lag between date of final deduction for the payment of a bond and its issuance? _____

(b) If this time lag exceeds 15 days, what steps are being taken to put bond issuances on a current basis?

31. What plans are proposed at the present time for stopping bond allotment authorizations and clearing unapplied bond deduction balances in case of agency reduction, liquidation, or transfer of functions?

32. How many retirement record cards, Form 2806, covering all employees, have yet to be prepared? _____

33. How many Forms 2806 have not yet been completely posted and balanced through Fiscal Year: _____

(a) 1944 _____

(b) 1943 _____

(c) 1942 or before _____

34. How many Forms 2806 for separated employees have not been completely posted and forwarded to the Civil Service Commission? _____

35. For what fiscal year was Form 2807-2, "Annual Summary of Retirement Fund Transactions" last prepared and submitted to the Civil Service Commission? _____

36. Prior to issuance of the final salary check to the employee, what steps are taken to insure that: _____

(a) Any necessary adjustments have been made because of overdraw leave? _____

(b) Any travel advance made to the employee has been liquidated? _____

(c) The amount of the check is correct or a refund is obtained in those cases where an employee transfers during the pay period and the check is drawn for the full period? _____

(d) All property, such as Travel Requests, Tax Exemption Certificates, portable items, identification cards and passes issued to the employee, has been returned? _____

37. What controls are maintained to insure prompt cancellation of special authorities (such as certifying authority, contracting authority, etc.) when an employee is separated? _____

38. For each of the following types of active accounts list appropriation symbol and title and source of funds and indicate action to be taken to clear the account of unobligated or unexpended balances not needed: _____

(a) Working funds

(1) Advances received from other agencies

(2) Advances issued to other agencies

(b) Allocations

(1) From Lend-Lease

(2) From the President's emergency funds

(c) Appropriation transfers

(1) From other agencies

(2) To other agencies

(d) Trust Funds

Prepared by _____

Date _____

EXECUTIVE OFFICE OF THE PRESIDENT
BUREAU OF THE BUDGET
Washington, D. C.

December 1, 1944

CIRCULAR NO. A-36

TO THE HEADS OF EXECUTIVE DEPARTMENTS AND ESTABLISHMENTS

SUBJECT: Deferred pay days and change in pay periods

1. A Joint Committee composed of representatives of the General Accounting Office, the Treasury Department, and the Bureau of the Budget has made a comprehensive study of Federal pay roll administration. The committee found that one of the major difficulties in pay roll accounting was caused by the practice of preparing pay rolls and checks prior to the close of the pay period and the consequent cancelling of checks, preparation of supplemental rolls and numerous adjustments in accounts. Also, in those departments and establishments where the pay periods do not coincide with the calendar month, additional work is necessary to adjust accounts to the fiscal year.

2. Effective January 1, 1945, each department and establishment shall make the following changes in pay roll administration for per annum employees in order to improve and simplify pay roll accounting.

(a) Uniform semimonthly pay periods ending on the fifteenth and last days of the month shall be established.

(b) Pay rolls shall be prepared after the close of the pay period. Payment shall be made within 12 days thereafter, in accordance with a schedule of pay days to be established by the Secretary of the Treasury.

In order that employees will be inconvenienced as little as possible, the deferred pay days may be instituted gradually in successive steps until the necessary number of days is established.

3. The adoption of the procedure set forth in this circular will extend and make uniform a practice that has already been established in 14 departments and establishments which employ over 70 percent of the civilian personnel in the Federal Government.

HAROLD D. SMITH
Director

(No. A-36)

000334

EXECUTIVE OFFICE OF THE PRESIDENT
BUREAU OF THE BUDGET
Washington, D. C.

December 1, 1944

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HAROLD D. SMITH
Director

(No. A-36)

000335

EXECUTIVE OFFICE OF THE PRESIDENT
BUREAU OF THE BUDGET
Washington, D. C.

BULLETIN NO. 1944-45:5

November 15, 1944

TO THE HEADS OF EXECUTIVE DEPARTMENTS AND ESTABLISHMENTS

SUBJECT: Furnishing information concerning compensation of Federal employees to States and other governmental units taxing compensation for personal services.

1. Policy and purpose. Income of officers and employees of States and other governmental units is taxed by the Federal Government, and the Public Salary Tax Act of 1939 permits States and other taxing authorities to tax the compensation received by Federal Government officers and employees. It is the President's desire that the Federal Government cooperate with the States and other governmental units in the reciprocal exchange of information concerning taxable income of public officers and employees. In accordance with the policy established by Bureau of the Budget Circulars in previous years, the following instructions are promulgated for the reporting of such information to States and other taxing authorities.

2. Forms to be used. At the close of calendar year 1944, when statements are prepared on Forms W-2 (Rev.) and 1099 of the Treasury Department with respect to compensation paid Federal officers and employees and taxes withheld in pursuance of Internal Revenue regulations (see attached), extra copies thereof shall be prepared for the information and use of those States and other taxing authorities (listed in Paragraph 3) which impose taxes on compensation for personal service. Form W-2b has been provided for the purpose of furnishing extra copies of the Withholding Receipt, Form W-2 (Rev.). Supplies of Form W-2b may be procured upon request to the collector of internal revenue for your district. The Forms W-2b and the extra copies of Form 1099 should be sorted according to State or Territory of residence, as indicated by the employee's address shown on the form (except in the case of Philadelphia). The copies for each State or other taxing authority named in Paragraph 3 should be forwarded with a letter of transmittal to the Governor or other appropriate agency or official as hereinafter designated.

3. States and other authorities to which information should be supplied. Compensation paid Federal employees was subject to income tax during the calendar year 1944 in the following States and other taxing authorities:

0 0 0 3 3 6

Alabama	Territory of	Massachusetts	Oklahoma
Arizona	Hawaii	Minnesota	Oregon
Arkansas	Idaho	Mississippi	City of
California	Indiana	Missouri	Philadelphia, Pa.
Colorado	Iowa	Montana	South Carolina
Delaware	Kansas	New Mexico	Utah
District of	Kentucky	New York	Vermont
Columbia	Louisiana	North Carolina	Virginia
Georgia	Maryland	North Dakota	Wisconsin

In the States or other units indicated below, the following officials or agencies have been designated for the receipt of tax information:

Delaware	Mr. James P. Truss State Tax Commissioner Wilmington, Delaware
District of Columbia	Board of Commissioners for the District of Columbia Washington, D. C.
Territory of Hawaii	Tax Commissioner of the Territory of Hawaii Honolulu, Hawaii
Kentucky	Commissioner of Revenue Department of Revenue Frankfort, Kentucky
Maryland	Comptroller's Office Income Tax Division Annapolis, Maryland
Massachusetts	Commissioner of Corporations and Taxation Income Tax Division 40 Court Street Boston, Massachusetts
New York	Commissioner Department of Taxation and Finance State Office Building Albany, New York
City of Philadelphia, Pa.	Receiver of Taxes of the City of Philadelphia Philadelphia, Pennsylvania
Vermont	Income Tax Division Vermont Tax Department Montpelier, Vermont

4. Special additional provisions for Phil
a. Where a person employed by the
of Philadelphia is also a resident of
Maryland, in which compensation
State income tax, an extra
prepared in order to se
of residence.
b. Wi
Philad
or

000337

2 -
Massachusetts
Minnesota
Mississippi
Missouri
Montana
Nebraska
New York
North Carolina
Oklahoma
Oregon
Pennsylvania
Rhode Island
South Carolina
Tennessee
Texas
Utah
Vermont
Virginia
Washington
West Virginia
Wisconsin
Wyoming

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4. Special additional provisions for Philadelphia.

a. Where a person employed by the Federal Government in the City of Philadelphia is also a resident of a State, such as Delaware or Maryland, in which compensation for personal services is subject to a State income tax, an extra copy of Form W-2b or Form 1099 should be prepared in order to serve the City of Philadelphia as well as the State of residence.

b. Where expense and labor can be saved by supplying the City of Philadelphia with lists containing the same information that would otherwise be supplied on Forms W-2b or copies of Forms 1099, this procedure may be followed.

5. Questions pertaining to subject matter of Bulletin. Questions concerning the provisions of this Bulletin should be addressed to:

Mr. W. B. Hill, Practice and Procedure Division
Income Tax Unit, Bureau of Internal Revenue
Washington 25, D. C.
Telephone "Internal Revenue", Ext. 2244.

By direction of the President:

HAROLD D. SMITH
Director

Attachment:

Summary of Bureau of Internal
Revenue Regulations concerning
Forms and their use.

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SUMMARY OF BUREAU OF INTERNAL REVENUE
REGULATIONS CONCERNING FORMS AND THEIR USE

Attachment to Bureau of the Budget,
Bulletin No. 1944-45:5

Form W-2 (Rev.) Every employer is required by the Current Tax Payment Act of 1943 and the regulations prescribed thereunder (Regulations 115, section 404.601 as amended) to furnish to each employee from whose wages tax is withheld, a Withholding Receipt on Form W-2 (Rev.), showing wages paid and tax withheld during the calendar year 1944. Such Withholding Receipt shall not show any remuneration other than wages from which tax is required to be withheld.

The original and duplicate Withholding Receipt, Form W-2 (Rev.) for calendar year 1944 must be furnished to the employee on or before January 31, 1945, unless employment terminated before the close of 1944, in which event the statement must be furnished within thirty days after wages were last paid. Where employment has terminated prior to the close of the calendar year 1944 and a receipt on Form W-2 has been furnished the employee it is not necessary to furnish the employee a new Withholding Receipt on Form W-2 (Rev.).

It is further required by section 404.601 of Regulations 115 as amended that a duplicate of each Form W-2 and a triplicate of each Form W-2 (Rev.) (Form W-2a), issued for the year be included with the return filed on Form W-1 for the fourth quarter of 1944, together with a reconciliation on Form W-3 between the receipts furnished employees and the quarterly returns on Form W-1. Form W-1 is required to be filed during January, 1945.

Form 1099. A return is required on Form 1099 with respect to compensation for personal services not reported on Forms W-2 or W-2 (Rev.) if the total amount paid during the calendar year 1944 is \$500 or more irrespective of the marital status of the payee.

Omission of travel expense. Amounts paid by the United States to persons in its service as an allowance for traveling expenses, including an allowance for meals and lodgings, as, for example, a per diem allowance in lieu of subsistence, and amounts paid as reimbursements for traveling expenses, need not be reported on Forms W-2, W-2 (Rev.) or 1099.

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EXECUTIVE OFFICE OF THE PRESIDENT
BUREAU OF THE BUDGET
Washington, D. C.

BULLETIN NO. 1944-45:5

November 15, 1944

TO THE HEADS OF EXECUTIVE DEPARTMENTS AND ESTABLISHMENTS

SUBJECT: Furnishing information concerning compensation of Federal employees to States and other governmental units taxing compensation for personal services.

1. Policy and purpose. Income of officers and employees of States and other governmental units is taxed by the Federal Government. and the Public Salary Tax Act of 1939 permits States and other taxing authorities to tax the compensation received by Federal Government officers and employees. It is the President's desire that the Federal Government cooperate with the States and other governmental units in the reciprocal exchange of information concerning taxable income of public officers and employees. In accordance with the policy established by Bureau of the Budget Circulars in previous years, the following instructions are promulgated for the reporting of such information to States and other taxing authorities.
2. Forms to be used. At the close of calendar year 1944, when statements are prepared on Forms W-2 (Rev.) and 1099 of the Treasury Department with respect to compensation paid Federal officers and employees and taxes withheld in pursuance of Internal Revenue regulations (see attached), extra copies thereof shall be prepared for the information and use of those States and other taxing authorities (listed in Paragraph 3) which impose taxes on compensation for personal service. Form W-2b has been provided for the purpose of furnishing extra copies of the Withholding Receipt, Form W-2 (Rev.). Supplies of Form W-2b may be procured upon request to the collector of internal revenue for your district. The Forms W-2b and the extra copies of Form 1099 should be sorted according to State or Territory of residence, as indicated by the employee's address shown on the form (except in the case of Philadelphia). The copies for each State or other taxing authority named in Paragraph 3 should be forwarded with a letter of transmittal to the Governor or other appropriate agency or official as hereinafter designated.
3. States and other authorities to which information should be supplied. Compensation paid Federal employees was subject to income tax during the calendar year 1944 in the following States and other taxing authorities:

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Alabama	Territory of	Massachusetts	Oklahoma
Arizona	Hawaii	Minnesota	Oregon
Arkansas	Idaho	Mississippi	City of
California	Indiana	Missouri	Philadelphia, Pa.
Colorado	Iowa	Montana	South Carolina
Delaware	Kansas	New Mexico	Utah
District of	Kentucky	New York	Vermont
Columbia	* Louisiana	North Carolina	Virginia
Georgia	Maryland	North Dakota	Wisconsin

In the States or other units indicated below, the following officials or agencies have been designated for the receipt of tax information:

Delaware	Mr. James P. Truss State Tax Commissioner Wilmington, Delaware
District of Columbia	Board of Commissioners for the District of Columbia Washington, D. C.
Territory of Hawaii	Tax Commissioner of the Territory of Hawaii Honolulu, Hawaii
Kentucky	Commissioner of Revenue Department of Revenue Frankfort, Kentucky
Maryland	Comptroller's Office Income Tax Division Annapolis, Maryland
Massachusetts	Commissioner of Corporations and Taxation Income Tax Division 40 Court Street Boston, Massachusetts
New York	Commissioner Department of Taxation and Finance State Office Building Albany, New York
City of Philadelphia, Pa.	Receiver of Taxes of the City of Philadelphia Philadelphia, Pennsylvania
Vermont	Income Tax Division Vermont Tax Department Montpelier, Vermont

4. Special additional provisions
a. Where a person employed
of Philadelphia is also a resident
Maryland, in which compensation
State income tax, an extra
prepared in order to see
of residence.
b. Where a
Philadelphia
otherwise to
cedure in

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4. Special additional provisions for Philadelphia.

a. Where a person employed by the Federal Government in the City of Philadelphia is also a resident of a State, such as Delaware or Maryland, in which compensation for personal services is subject to a State income tax, an extra copy of Form W-2b or Form 1099 should be prepared in order to serve the City of Philadelphia as well as the State of residence.

b. Where expense and labor can be saved by supplying the City of Philadelphia with lists containing the same information that would otherwise be supplied on Forms W-2b or copies of Forms 1099, this procedure may be followed.

5. Questions pertaining to subject matter of Bulletin. Questions concerning the provisions of this Bulletin should be addressed to:

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