



# MANUAL TRANSMITTAL

Department of the Treasury  
Internal Revenue Service

3.30.19

SEPTEMBER 3, 2025

## EFFECTIVE DATE

(09-03-2025)

## PURPOSE

- (1) This transmits revised Internal Revenue Manual (IRM) 3.30.19, Work Planning and Control (WP&C), Production Control and Performance Reporting.

## MATERIAL CHANGES

- (1) IRM 3.30.19.1.3, Roles and Responsibilities - Updated section heading.
- (2) IRM 3.30.19.1.6, Terms and Acronyms - Updated section heading.
- (3) IRM 3.30.19.1.7, Related Resources - Section relocated.
- (4) IRM 3.30.19.1.8, IRM Deviation Procedures - Section relocated.
- (5) Throughout: Made editorial changes to clarify, reorganize and remove duplicate content. Added PCC Reports to subsection titles. Incorporated plain language and updated grammar, titles, website addresses and references.

## EFFECT ON OTHER DOCUMENTS

IRM 3.30.19, dated February 12, 2025, is superseded.

## AUDIENCE

Business Operating Divisions within the IRS that report to and use Work Planning and Control (WP&C).

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3.30.19

Production Control and Performance Reporting

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3.30.19.1  
(02-12-2025)  
**Program Scope and Objectives**

- (1) **Purpose:** This IRM provides an overview of Work Planning and Control (WP&C) Project PCC Production Control and Performance Reporting. It provides management with tools for developing production hours and cost information. Organizations and campuses use the reports to budget, monitor and evaluate campus operations.
- (2) **Audience:** All organizations within IRS that use the WP&C reports for evaluation of workload and scheduling.
- (3) **Policy Owner:** The Director of Submission Processing.
- (4) **Program Owner:** Submission Processing, Program Management Process Assurance Branch, Monitoring Section.
- (5) **Primary Stakeholders:** The primary stakeholders are Management officials who rely on accurate data gathered by the Production Control project.

3.30.19.1.1  
(02-12-2025)  
**Background**

- (1) This IRM provides an overview of Project PCC Production Control and Performance Reporting, procedures for reviewing and monitoring input from Project PCA and BBTS. It also provides procedures for adjustment of Project PCC output data and the update of the Organization, Function, and Program (OFP) Consistency File. Integrated Management Planning and Information System (IMPIS) Work Planning and Control (WP&C) currently contains 4 projects: Project PCA Production Control Accounting, Project PCB Workload Scheduling, Project PCC Production Control and Performance Reporting and Project PCD Control Data Analysis.

3.30.19.1.2  
(02-12-2025)  
**Authority**

- (1) Management within each campus environment must communicate security standards contained in IRM 1.4.6, Managers Security Handbook, to employees and establish methods to enforce them. Employees must take required precautions to provide security for the documents, information, and property they handle while performing official duties.
- (2) It is the responsibility of the user of information from this system to protect Personally Identifiable Information (PII) from unauthorized use, access, disclosure or sharing IRM 10.5.1, Privacy Information Protection and Data Security Policy and Guidance.

3.30.19.1.3  
(09-03-2025)  
**Roles and Responsibilities**

- (1) Submission Processing, Program Management Process Assurance Branch, Monitoring Section is responsible for the information in the IRM. The Monitoring Section makes changes as needed.
- (2) The Director of Submission Processing is responsible for policy related to this IRM.

3.30.19.1.4  
(02-12-2025)  
**Program Management and Review**

- (1) **Program Reports:** The daily and weekly program reports provided in the IRM are for evaluating program performance.
- (2) **Program Effectiveness:** The program effectiveness is determined by the availability and accuracy of the data of the daily and weekly reports. Reports should be reviewed daily and weekly to evaluate performance, identify anomalies and make timely corrections.

3.30.19.1.5  
(02-12-2025)

#### Program Controls

- (1) The reports for Production Control, Project PCC, are on the Control-D/Web Access server, which has a login program control.
- (2) It is the responsibility of the user of information from this system to protect Personally Identifiable Information (PII) from unauthorized use, access, disclosure or sharing IRM 10.5.1, Privacy Information Protection and Data Security Policy and Guidance.

3.30.19.1.6  
(09-03-2025)

#### Terms and Acronyms

- (1) Below is a list of abbreviations and acronyms that will be referenced throughout the rest of this section:

Abbreviation / Acronym	Definition
ADP	Automatic Data Processing
Adj.	Adjustment
ANSC	Andover Campus
ATSC	Atlanta Campus
AUSC	Austin Campus
AWSS	Agency Wide Shared Services
BBTS	Batch/Block Tracking System
BMF	Business Master File
BMFOL	Business Master File On-Line
BOB	Block Out of Balance
BOD	Business Operating Division
BPC	Batch and Production Control
BPR	Batch Profile Report
BSC	Brookhaven Campus
CARE	Customer Assistance, Relationship and Education
CAS	Customer Account Services
CFO	Chief Financial Office
CSC	Cincinnati Campus
Cum	Cumulative
DCC	Detroit Computing Center
DLN	Document Locator Number
DPR	Daily Production Report
ECC	Enterprise Computing Center
EFF	Efficiency



<b>Abbreviation / Acronym</b>	<b>Definition</b>
Emp	Employee
EONS	Electronic Output Network System
EPSS	Electronic Products and Services Support
FSC	Fresno Campus
Func	Function
FY	Fiscal Year
GMF	Generalized Mainline Framework
HCO	Human Capital Office
Hrs	Hours
IDRS	Integrated Data Retrieval System
IFS	Integrated Financial Systems
IMF	Individual Master File
IMPIS	Integrated Management and Planning Information System
IP	Individual Performance
IPS	Incentive Pay System
ISRP	Integrated Submission and Remittance Processing
IRM	Internal Revenue Manual
IT	Information Technology
KCSC	Kansas City Campus
KV	Key Verification
L&E	Learning and Education
MEM	Memphis
MEPS	Measured Employees Performance System
MF	Master File
MIS	Management Information Systems
MSC	Memphis Campus
MTB	Martinsburg
NMF	Non-Master File
OE	Original Entry
OF	Organization Function
OFP	Organization Function Program

<b>Abbreviation / Acronym</b>	<b>Definition</b>
OLS	Online Services
Org	Organization
OSC	Ogden Campus
O/T	Overtime
OTF/T {C/C}	Other than Full/Time {Career/Conditional}
P&C	Performance and Cost
PCA	Project Literal for Production and Control Accounting, Project Literal for Performance Evaluation Reporting System (PERS), Project PCA (551)
PCB	Project Literal for Service Center Workload Scheduling, Project PCB (562)
PCC	Project Literal for Service Center Production Control and Performance Reporting, Project PCC (563)
PCD	Project Literal for Control Data Analysis, Project PCD (565)
PCE	Project Literal for Individual Review (Obsolete 10/01/2013)
Per	Period
PERF	Performance
Perm	Permanent
PERS	Performance Evaluation Reporting System
PIMS	Pipeline Inventory Monitoring System
POF	Program Organization Function
PSC	Philadelphia Campus
Qtr	Quarter
Reg	Regular
RPO	Return Preparer Office
SB/SE	Small Business/Self-Employed Division
S/H	Staff Hour
SC	Service Center
SCHED	Scheduled
SCRIPS	Service Center Recognition/Image Processing System

<b>Abbreviation / Acronym</b>	<b>Definition</b>
SCRS	Service Center Replacement System
SETR	Single Entry Time Reporting
SOI	Statistics of Income Operation
SPEC	Stakeholder Partnerships, Education and Communication
STAND	Standard
STRAWS	Suite of Tools for the Review and Creation of Automated Workplans and Schedules
TAS	Taxpayer Advocate Service
Temp	Temporary
TEPS	Total Evaluation Performance System
TS	Taxpayer Services
UPC	Unit Production Record
VAR	Variance
VOL	Volume
WAE	When Actually Employed
WP&C	Work Planning and Control

3.30.19.1.7  
(09-03-2025)  
**Related Resources**

- (1) The following IRMs contain specific requirements and instructions for each of the IMPIS component systems mentioned previously and for the Reports Team that processes correction data and maintains the system:
  - IRM 3.30.18, Reports Teams Instructions for Work Planning and Control,
  - IRM 3.30.20, Organization, Function, and Program (OFP) Codes,
  - IRM 3.30.50, Project PCA Production Control Accounting,
  - IRM 3.30.126, Control Data Analysis, and
  - IRM 3.30.127, Workload Scheduling.

3.30.19.1.8  
(09-03-2025)  
**IRM Deviation Procedures**

- (1) Service Center Directors, Headquarter Branch Chiefs, and Headquarter Analysts do not have the authority to approve deviations from IRM procedures. Any request for an exception or deviation to an IRM procedure must be elevated through appropriate channels for executive approval. Ensuring other functional areas are not adversely affected by the change and it does not result in disparate treatment of taxpayers.
- (2) Request for an IRM deviation must be submitted in writing following instructions from IRM 1.11.2.2.3, Internal Management Documents System - Internal Revenue Manual (IRM) Process - When Procedures Deviate from the IRM. Any disclosure issues will be coordinated by the program owner. No deviations can begin until reviewed by the program owner and elevated through the appropriate channels for executive approval.

3.30.19.2

(02-12-2025)

**IMPIS Overview**

- (1) The following organizations utilize the Integrated Management Planning and Information System (IMPIS) for workload and resource reporting:
  - Taxpayer Services (TS) Customer Account Services (CAS) Campuses (Andover Campus (ANSC), Atlanta Campus (ATSC), Austin Campus (AUSC), Brookhaven Campus (BSC), Cincinnati Campus (CSC), Fresno Campus (FSC), Kansas City Campus (KCSC), Memphis Campus (MSC), Ogden Campus (OSC), Philadelphia Campus (PSC))
  - Small Business/Self Employed (SB/SE) Field Compliance Services Campuses (ANSC, ATSC, BSC, CSC, FSC, KCSC, MSC, OSC, PSC)
  - TS Identity Theft Victims Assistance (IDTVA)
  - Taxpayer Advocate Service (TAS)
  - Human Capital Office (HCO)
  - Currency Transaction Reporting Operation
  - Payroll/Personnel Systems
  - Agency Wide Shared Services (AWSS) / Strategic Human Resources
  - TS Customer Assistance, Relationships and Education (CARE), Stakeholder Partnerships, Education and Communication (SPEC)
  - Tax Exempt and Government Entities (TEGE)
  - Learning and Education (L&E)
  - Online Services (OLS)
  - Return Preparer Office (RPO)
  - Electronic Products and Services Support (EPSS)
  - Information Technology (IT)
  - Stakeholder Liaison
  - Statistics of Income Operation (SOI)
- (2) IMPIS provides methods and management tools for evaluation of the workload and resources for:
  - Planning
  - Scheduling
  - Controlling
  - Measuring
- (3) IMPIS allows management to view information for the organizations that utilize IMPIS in a common framework and simplifies the tasks of:
  - Developing and evaluating work plans,
  - Developing budgets,
  - Allocating staff-power
  - Determining status of workload and resources, and
  - Appraising performance.
- (4) The system encompasses separate component systems named:
  - Project Literal for Project PCA Production Control Accounting (PCA) (obsoleted Performance Evaluation Reporting System (PERS))
  - Project Literal for Service Center Workload Scheduling (PCB)
  - Project Literal for Service Center Production Control (PCC)
  - Project Literal for Control Data Analysis (PCD)
  - Project Literal for Individual Review (PCE) (obsoleted 10/01/2013)
- (5) Each of these component systems are separate and have a different primary objective. However, there are certain elements of data in one system that directly relates to the other systems; therefore, the same information is used to

satisfy the needs of all systems. This is done when it is practical and there is no danger of defeating the primary objective of each system.

- Staff-hours reported for Individual Performance are used in Performance and Cost Reports.
- Volumes used for certain Production Reports are also used for Performance and Cost Reports.

## 3.30.19.3 (03-26-2014) **Work Planning and Control (WP&C)**

- (1) The system is designed to relate workload to staff-power. It is organized to provide management tools for the various management levels. These tools provide the means for:
  - Determining staff-power needs,
  - Preparing of plans to justify staff-power needs,
  - Distributing workload and staff-power within the time span limitations of deadlines and target dates,
  - Appraising performance,
  - Determining status of actual workload accomplished and staff-hours expended related to the plan.
- (2) The system will detect and highlight problem areas for management and provide some basic analyses with regard to current and future conditions. It is designed to assist management.
- (3) Staff-hour data provided by the management tools of this system (Work Plans, Work Schedules, and Performance and Cost Reports) are to be directly related to the operating Financial Plan. The data will be used as the basis for projections in the Financial Plan, and a comparison will be made of budgeted staff-hours with actual expenditures to reflect true financial conditions.
- (4) WP&C is one of the major component systems contained within IMPIS. It is not designed for daily production control or individual performance evaluation.

## 3.30.19.3.1 (03-26-2014) **Management Tools**

- (1) Business operating divisions (BOD) require long range estimates or forecasts of workload and staff-power to obtain financial support, short range refinement of these forecasts to distribute resources allocated, and quantitative measurement of work accomplished. The WP&C system provides the following management tools to satisfy these needs:
  - Work Plans — to indicate what work will be done, to determine the resources required to accomplish the work, and provide a basis for the Financial Plan.
  - Work Schedules — to indicate when work projected in the Work Plan will be accomplished, to provide a basis for accession of employees by skills and provide a basis for periodically analyzing the actual status of work compared to that which has been scheduled.
  - Performance Reports — to reflect actual workload accomplished and resources expended in relation to the schedule.
- (2) The BODs use the various Performance and Cost Reports to budget, monitor and evaluate campus operations. The information provided in these reports serves as a base in:
  - Planning future resource requirements
  - Analyzing workload scheduling

- Extrapolating major program costs
- Tracking resource expenditures against planned funding

3.30.19.3.2  
(02-12-2025)

**Key Elements of the  
Management Tools**

- (1) The management tools outlined in IRM 3.30.19.3.1, Management Tools, are comprised of the following elements:
  - A uniform OFP list showing where the work is done, the work actions necessary to the performance of the work and the work program requiring the actions.
  - Work units that reflect work accomplished in relation to the staff-hours expended.
  - Standards of production that establish each measured project, how much output (in terms of work units) can reasonably be expended.
  - Input records that record work accomplished and effort expended.

3.30.19.3.3  
(02-12-2025)

**Work Plans**

- (1) The WP&C provides a method for coordinating the combined expertise of the site-specific staff and the BOD into a plan of action based on past performance and governed by factors that will influence the course of the individual campus in a specific fiscal year.
- (2) The plan of action provided by this system is known as the Work Plan. The Plan originates with computer generated performance data, which is updated by the Taxpayer Services, Customer Account Services, Submission Processing, Program Management/Process Assurance, Resource Section (C:DC:TS:CAS:SP:PM:R) and is forwarded to the campuses and BOD for review. All changes made to the Work Plan, as well as the supporting narrative statements, are maintained in Suite of Tools for the Review and Creation of Automated Work Plans and Schedules (STRAWS).
- (3) The campus and BOD offices review the work plans to ensure their adequacy. This review will be facilitated by the use of computer produced comparison listings. The comparison basis will be the prior calendar year's performance data.
- (4) Personnel at individual campuses enter proposed changes into STRAWS. Each OFP combination adjusted includes a narrative statement containing the reason(s) for decreases/increases. Narratives should be clear and concise, explaining the reason(s) for the proposed adjustment. If the proposal is to move volume and/or staff hours from one OFP to another, both the "from" and the "to" OFP should identify the offset.
- (5) The automated system provides an audit trail for each OFP from the start of the Work Plan process to the "Final" Work Plan phase. During and after the Work Plan process, all users can review the changes made to an OFP, as well as the narratives that support these changes.
- (6) Work Plans form the basis for Financial Plans. The staff hour requirements developed in the Work Plan represent the labor or staff year portion of the Financial Plan.
- (7) Headquarters Submission Processing, Program Management/Process Assurance, Resource Section personnel are responsible for the oversight of STRAWS, each Business Operation Division is responsible for the processing of Work Plan data. Each functional user or Business Unit is responsible for:

- Meeting the timeliness established by Submission Processing,
  - Coordinating the review of their functional or Business Unit Work Plans,
  - Analyzing all proposed adjustments,
  - Issuing counter proposals to their field personnel or Business Unit entities, and
  - Conducting joint conferences with their functional or Business Unit entities to reach an “Agreed” or “Final” Work Plan.
- (8) These figures are entered into the database once an agreement is made. Any open issues are finalized by an administrative decision made at the BOD level. The final Work Plan staff hour information is furnished to personnel who translate the staff hours/years into labor costs. Therefore, all parties involved in the Work Plan process are responsible for ensuring the availability of staffing and dollar costs needed to operate programs.
- (9) Each Functional user or Business Unit at the National level issues Work Plan approval memorandums for their offices (usually in Late-August). These documents provide the approved Work Plan staff years as well as the approved Financial Plan availability for a specific fiscal year by budget allocation office/entity. If the approved Work Plan figures differ from the Financial Plan figure, the memorandum includes instructions or recommendations on what adjustment(s) should be made in scheduling and/or execution. The memorandum may also include high level program guidance on key programs.
- (10) Situations which require adjustments to the operating Financial Plan, e.g., subsequent Congressional actions, are relayed to the field with appropriate instructions by BOD.

3.30.19.3.4  
(02-12-2025)  
**Work Schedules**

- (1) Work Schedules provided by this system will be generated by computer programs. These programs and the procedures for preparation of the necessary input documents are provided in IRM 3.30.127, Workload Scheduling.
- (2) Campuses will schedule work three times per year which will result in three final outputs:
- Schedule Analysis Tape (PCB 9011) to be used in scheduling review; transmitted to DCC for related operations; and to generate an input cartridge for Project PCC (Service Center Production Control and Performance Reporting).
  - PCB 9013 is input to PCB 93 which creates Disk file PCC 0101.
  - A cumulative Workload and Staff-hour file to be used by Business Operating Divisions.
- (3) The scheduling system will be used to generate scheduling outputs for:
- The first quarter of the Fiscal Year (October – December),
  - The Individual Master File (IMF) filing period (January – June),
  - The last quarter of the Fiscal Year (July – September).
- (4) Approximate due dates for receipt of scheduling outputs are maintained by the BOD. See Exhibit 3.30.19-3 and Exhibit 3.30.19-4 for copies of the PCB-04-40 and PCB-05-40 workload and staff-hour schedules.
- (5) Work schedules indicate when work projected in the Work Plan will be accomplished. The schedules are a more comprehensive representation of approved



Work Plans. After Work Plans have been prepared, reviewed, and agreed to, they may be adjusted by program cuts of efficiency/productivity assessments. These adjusted work plans will be the basis for the recommended Financial Plan. The Business Operating Divisions will base their schedules on the approved Work Plan.

- (6) The computer programs for producing the schedules call for a master tape (Project PCB, Run 90) that will subsequently be related to the Performance and Cost Reports. On a quarterly basis, management should ensure that the scheduled hours fit within the framework of the Operating Financial Plan. This enables management to determine their position in relation to the funded Work Plan and to make necessary decisions in the event of variances.
- (7) When all Work Schedule data has been transmitted to the Detroit Computing Center (DCC), they are used in a series of computer programs which compare work schedule data to the most recent comparable quarter or half-year performance data. The listings are produced to coincide with, and as a tool in, the Work Schedule review process.
- (8) All files produced on File PCB 9011 representing the original work schedules, and the final revised Work Schedules will be transmitted to DCC. (See IRM 3.30.123, Processing Timeliness: Cycles, Criteria, and Critical Dates)
- (9) Labels and transmittals will identify the DCC project designation (ZNV-PCB 9011) and the appropriate "DCC Data Cycle" from IRM 3.30.123, Processing Timeliness: Cycles, Criteria, and Critical Dates.

#### 3.30.19.3.5 (02-12-2025)

#### **Performance and Cost Data Transmission**

- (1) The BOD will continue to receive copies of all Performance and Cost Reports.
- (2) The weekly Performance and Cost data out of PCC 70 (Files PCC 7003 and 7004), will be transmitted by the Computing Centers (ECC-MEM/ECC-MTB) to DCC. In addition to the usual label information on the retention period and cycle of production, the legend "Week Ending," and the report date of data, must be recorded.
- (3) The transmission of WP&C data for the periods ending June 30, September 30 and December 31 should reflect all adjustments to receipt volumes required to produce final report figures for the Quarterly or Semi-Annual Period. If the period ending date does not fall on a Friday, Saturday or Sunday, a special period ending run for that complete period must be created and transmitted. The final label for January-June, July-September, and October-December will contain the legend "Quarter Ending," and the report date. The labels and transmittals are to identify the DCC project designation ("ZNK") and the appropriate DCC Data Cycle from IRM 3.30.123, Processing Timeliness: Cycles, Criteria, and Critical Dates.
- (4) The purpose of weekly transmissions to DCC is to produce edited input to the data base system maintained by the BOD. This will reduce transmission of monthly data from campuses to the BOD.
- (5) In addition to its use as a base, performance data provides the base file for print outs known collectively as the "Blue Book." This series of computer output includes three levels of Staff-hour analysis (campus, operation, department), three levels of overhead program analysis, a function-total listing, an organization detail listing, and a program detail listing. Blue Books are produced for both the fiscal and calendar year and the IMF filing period (January — June).



- (6) Also, quarterly data is used to create calendar year and fiscal year OFP Analysis Reports, equivalent to the weekly OFP reports. These reports contain volumes, hours, and rates for the entire year in OFP sequence for each campus and a national total. For specific instructions, contact organization C:DC:TS:CAS:SP:PM:R (Resource Section).
- (7) Guidelines for the Performance and Cost data transmission to DCC and the Enterprise Computing Centers are specified in IRM 3.30.123, Processing Timeliness: Cycles, Criteria, and Critical Dates.

3.30.19.3.6  
(02-12-2025)  
**Performance and Cost  
Reports**

- (1) These computer-generated reports enable management to evaluate performance in relation to the schedule for the campus site as a whole, for each operation and for any program within a function. Information as to future needs is projected in relation to current actual production.
- (2) Time reporting procedures are found in IRM 3.30.50, Project PCA Production Control Accounting.

3.30.19.3.6.1  
(03-26-2014)  
**WP&C Reports**

- (1) Four weekly WP&C Reports are produced by the system. Two of these, the Managers Report and the Program Analysis Report, use weekly schedule data from the workload scheduling system, performance data from the Project PCA, and production data from the Daymast File as inputs. Since the Daymast is updated daily and these reports are often not produced until the next week, users should be careful to use the proper Daymast file for these reports. The other two reports, the Abstract Report and the Employee Detail Summary, provide fiscal information on employees by organization. Data for these reports comes from Project PCA.

3.30.19.3.6.2  
(02-12-2025)  
**Managers Report  
(PCC-60-40)**

- (1) The Managers Report (**PCC-60-40**) is a weekly report designed to provide site managers with an evaluative tool to manage their operations. The report compares scheduled or projected data with actual production. The report is also used in the work planning/scheduling process. See Exhibit 3.30.19-5 for a sample and description of the Managers Report.
- (2) This report is also used by BOD managers and analysts to monitor various operations and/or programs within their purview.
- (3) This report consists of two major sections, Performance and Evaluation. The Performance part of the report is generated from the approved Work Schedule, various volume reports (including Unit Production Records), and actual staff hours taken from the Employee Time Report, Form 3081. The Evaluation part of the report provides analysis of the performance data in the first part of the report. It pinpoints and analyzes the differences and gives an indication of what the results will be if current conditions prevail.
- (4) The report is printed in OFP sequence. It shows the first two positions of the five-digit Organization code (XX000), the first two positions of the three-digit Function Code (NN0), and the five-digit Program Code (NNNNN) — the first four positions are specified in Document 5995A via link located on the OFP website *Organization Function Program (OFP) Code* and the fifth digit is designated by local management.

- (5) Each OFP combination that has hours scheduled and/or reported during the covered period is shown on the report. Cumulative data covers the six-month period January-June, and the three-month report periods July-September and October-December.
- (6) This report generally covers a one-week period, running from Sunday through Saturday. When the periods ending June 30, September 30 and December 31 fall on any day other than Friday, Saturday or Sunday two reports will be produced for that week — one from Sunday through the quarter ending date, the second from the next day through Saturday.
- (7) The Enterprise Computing Center will ensure that the report is electronically available by Wednesday of the week following the close of the reporting period. In addition, Enterprise Computing Centers will transmit a copy of each campus' report to the Control-D Web server and Business Objects. If for any reason reports are not transmitted by the designated date, the appropriate Enterprise Computing Center (ECC-MTB/ECC-MEM) should contact the WP&C Coordinator, Quality Section in Submission Processing (C:DC:TS-CAS:SP:PM:M) immediately and give a status of the problem.
- (8) Control D and Business Objects provides to the Business Operating Divisions access to WP&C/Managers, Program Analysis, Abstract, Employee Detail, and OFP Analysis Reports via personal computers. Electronic transmission of these reports has eliminated the administrative burden of printing and mailing paper copies.
- (9) Six reports are transmitted weekly including the Managers Report (PCC-60-40) the Program Analysis Report (PCC-62-40) the Abstract Report (PCC-46-40), and campus extracts (PCC 46), (PCA 07), and (PCC 60W/Q).
- (10) The performance section is generated from the approved work schedule, various volume reports, and the actual staff hours taken from Form 3081, Employee Time Report.
- (11) The evaluation section provides analysis of the performance data in the first part of the report. This section pinpoints and analyzes the differences between the scheduled rate and hours, and the actual rate and hours. It also gives an indication of what the results will be if current conditions continue. The analysis of this information may be used to determine whether to alter existing conditions in order to change future results.
- (12) An asterisk (\*) printed next to a cumulative figure indicates that the figure has been adjusted for the week.
- (13) The report is printed in OFP sequence. Reporting begins with the first two positions of Organization Code (e.g., 34000), the first two positions of Function Code and all five positions of Program Code. Summaries of overhead programs, Operation and Department totals are provided in a special section at the end of the report.
- (14) An OFP must have actual hours or scheduled hours reported before it will print on the Managers Report. Production volumes reported in the WP&C system without actual or scheduled hours are excluded in the Managers Report. See Exhibit 3.30.19-5.
- (15) Program number 00000 can be used as a Function Summary for all volumes reported to OFPs in the function which do not have hours reported (i.e.,

31000–110–00000 or 31000–180–00000). See IRM 3.30.19.3.6.7.2(1) - (5) for more information on creating summary records using Performance and Cost Control Record (PCC-60-81).

- (16) Hours from programs in 598XX series are excluded from operation and campus totals.

#### 3.30.19.3.6.3

(02-12-2025)

#### **Program Analysis Report (PCC-62-40)**

- (1) The Program Analysis Report (**PCC-62-40**) is a weekly report which provides managers with an evaluative tool to manage their operations. It contains basically the same data elements as the Managers Report but differs in that it is printed in POF sequence. See Exhibit 3.30.19-6 for a sample of the Program Analysis Report.
- (2) The report reflects all volume and staff-hour data that is reported in IMPIS. Volumes that are reported for production control purposes but suppressed in other Performance and Cost Reports will be reflected in the Program Analysis Report. For certain Program Codes a volume count may be shown without the corresponding staff-hours. In these cases the staff-hours and volume counts were reported at a higher summary level.
- (3) Quarterly and semi-annual reports will include data through the last day of the quarter or semi-annual period. These quarter or semi-annual reports will end on September 30, December 31, and June 30. When these dates fall on any day other than Friday, Saturday or Sunday, two reports will be produced for that quarter — one running from Sunday through the last day of the planning period and one running from the next day through the last day of the next planning period.
- (4) Distribution of the Program Analysis Report is identical to that for the Managers Report. (See IRM 3.30.19.3.6.2(8) and IRM 3.30.19.3.6.2(9))
- (5) Columns and calculations for the Program Analysis Report are the same as for the Managers Report. An asterisk (\*) printed next to a cumulative figure indicates that the figure has been adjusted for the week.
- (6) Summaries are provided by the four high order digits of program code. Program summaries of scheduled and actual production, standards and rates include the numbers taken from the function designated as the point of count. The summaries for all other columns include all the details for the program. If no function has been designated as the point of count, the volume field will be left blank. A one line Service Center Total appears at the end of the report.
- (7) OFPs with volume reported but no actual or scheduled hours are included in the Program Analysis report.
- (8) At the end of each program is a campus summary (20000/3Z000, A0000/ FZ000) as well as the total campus' program summary (10000–FZ000). All summaries are by program code.

#### 3.30.19.3.6.4

(02-12-2025)

#### **Abstract Report (PCC-46-40)**

- (1) The Abstract Report (**PCC-46-40**) is a weekly report used to track hours and costs by fiscal activity and employment category. It is also used in preparing the Reconciliation of Payroll and Performance Cost Report, Form 5462. See Exhibit 3.30.19-7 for a sample and description of the Abstract Report.

- (2) A separate page is printed for each employment category, within each operation with summary pages by funding code and a total organization summary. Period and cumulative information is provided by operation for each week of the quarter.
- (3) Four reports are printed for each operation:
  - **Permanent Employment Category** — Hours and cost for all permanent employees within a program activity.
  - **OTF/T {C/C} Employment Category** — Hours and cost of all seasonal employees within a program activity.
  - **Program Activity Summary** — Total of the Permanent and OTF/T {C/C} Employment Category hours within a program activity.
  - **Branch Summary** — Total hours in the operation/department. This includes all program activities within an operation/department.
  - Other pages may be included at the campus' option by using the Temporary Category Code. This code can be used to obtain a more detailed breakdown of the above categories. For example, the Temporary Career/Career-Conditional Category could be separated by new and returning WAE/Seasonal employees.
- (4) Each Employment Category is printed on a separate page with summary pages by Funding Code and a Total Organization Summary.
- (5) Each page includes from 1 to 14 weeks data (week by week). Cumulative data is kept for the quarter, except for April–June when cumulative figures also include the January–March figures.
- (6) The total line for period data equals the total of all period lines. This may be different from the cumulative total because adjustments will only correct cumulative data. The period total line for April to June includes the January–March data. This line does not print if only one week's data is present.
- (7) Memorandum items (Compensatory Leave, Night Differential, Sunday Premium, and SC Details In) are not added in the totals.
- (8) Distribution of the Abstract Report is identical to that for the Managers and Program Analysis Reports. (See IRM 3.30.19.3.6.2(8) and IRM 3.30.19.3.6.2(9)).

3.30.19.3.6.4.1  
(03-26-2014)  
**Employee Category  
Record (PCC-46-80)**

- (1) The Employee Category Record (**PCC-46-80**) is used to put titles for employment categories (Funding Code and Temporary Category Code) on the Abstract Report.
- (2) Key the Employee Category Record as follows:

Record Position	Input
1	Funding Code (0, 1, or 2)
2	Temporary Category Code (0-9 or blank)
4–16	Employment Category Title

- (3) The Funding Codes are:

- a. 0 = Permanent,
  - b. 1 = Other than Full-Time Permanent (Career/Career Conditional), and
  - c. 2 = Other than Full-Time Permanent (Non-Career/Career Conditional).
- (4) The Temporary Category code can be used for further breakdown of the Funding Code. Codes 1 through 9 define further breakdowns; codes 0 or blank indicate no further breakdown.

3.30.19.3.6.5  
(02-12-2025)  
**Performance  
Adjustments**

- (1) Performance adjustments can be annotated on Form 4464, Daily Performance Adjustments Log or Form 8069, SCRS Managers Performance Adjustments Log, and then sent to the servicing WP&C Reports Team for processing.
- (2) Performance Adjustment Records are used to adjust hour and cost data on the Abstract and Managers Reports. A managers performance adjustment with a program activity code will adjust the total **basic** hours and/or **basic** cost fields on the Abstract Report. If the program activity code is not present, the Abstract Report will not be adjusted.
- (3) Two records are used to adjust data on the Abstract Report. These records are independent, the presence of one does not require the presence of the other.
- (4) Fields on the first Abstract Performance Adjustment Record used to adjust Night Differential Hours/Costs, Sunday Premium Hours/Costs and Basic Hours/Costs (Control Code = 1) include:

Record Position	Description
1	Record Code — Always “2”
2	Adjustment Code (2, 3, 4, or 9) — see IRM 3.30.19.6.9.3(4)
3–4	Employee Type Code — leave blank unless a detail from outside the campus.
5	Control Code = “1”
6	Funding Code (0, 1, or 2) — see IRM 3.30.19.3.6.4.1(3)
7	Temporary Category code (0-9) — see IRM 3.30.19.3.6.4.1(4)
8–12	Organization Worked — Required
13	Overhead Indicator (9 or blank)
21–26	Week Ended — Required (MMDDYYYY)
27–28	Program Activity Worked — Required
29–30	Assigned Program Activity. Input if different from Program Activity Worked — Otherwise leave blank
34–38	Night Differential Hours — Whole Numbers
39–44	Night Differential Costs — Whole Dollars
45–49	Sunday Premium Hours — Whole Numbers
50–55	Sunday Premium Costs — Whole Dollars
62–69	Basic Hours — Whole Numbers
70–80	Basic Costs — Whole Dollars

All positions not specified are left blank.

**Note:** Form 4464, Daily Performance Adjustments Log — Adjust Abstract Report Only.

- (5) Fields on the second Abstract Performance Adjustment Record used to adjust Compensatory Leave Hours/Costs, Paid Overtime Hours/Costs and Unpaid Overtime Hours/Costs (Control code = 2) include:

Record Position	Description
1	Record Code — Always “2”
2	Adjustment Code (2, 3, 4, or 9) — see IRM 3.30.19.6.9.3(4)
3–4	Employee Type Code — leave blank unless a detail from outside the center
5	Control Code = “2”
6	Funding Code (0, 1, or 2) — see IRM 3.30.19.3.6.4.1(3)
7	Temporary Category Code (0–9) — see IRM 3.30.19.3.6.4.1(4)
8–12	Organization Worked — Required
13	Overhead Indicator (9 or blank)
21–24	Week Ended — Required (MMDD)
25–26	Program Activity Worked — Required
27–28	Assigned Program Activity. Enter if different from Program Activity worked — Otherwise leave blank
34–38	Compensatory Leave Hours — Whole Numbers
39–44	Compensatory Leave Costs — Whole Dollars
45–49	Paid Overtime Hours — Whole Numbers
50–55	Paid Overtime Costs — Whole Dollars
62–69	Unpaid Overtime Hours — Whole Numbers
70–80	Unpaid Overtime Costs — Whole Dollars

All positions not specified are left blank.

**Note:** Form 4464, Daily Performance Adjustments Log—Adjust Abstract Report Only.

- (6) Fields on the Managers Performance Adjustment record used to adjust Total Hours and Total Costs (Control Code = 0) include:



Record Position	Description
1	Record Code — Always “2”
2	Adjustment Code (2, 3, 4 or 9) — see IRM 3.30.19.6.9.3(4)
5	Control Code — Always zero
6	Funding Code (0, 1, or 2) — see IRM 3.30.19.3.6.4.1(3)
7	Temporary Category Code (0 or 9) — see IRM 3.30.19.3.6.4.1(4)
8–12	Organization Code — Required
13–15	Function Code — Required
16–20	Program Code — Required
21–24	Week Code — Required (MMDD)
25–26	Program Activity Worked — Optional but required to post to Abstract Report
27–28	Assigned Program Activity. Enter if different from Program Activity Worked — Otherwise, leave blank
62–69	Total Hours — Whole Numbers
70–80	Total Cost — Whole Dollars

All positions not specified are left blank.

**Note:** Form 8069, SCRS Managers Performance Adjustments Log — Adjusts Managers and Abstract Reports.

- (7) Either the Total Hours or Total Cost field must be present, except for a delete.
- (8) A Managers Performance Adjustment with a Program Activity Code and Funding Code will adjust Total **basic** hours and **basic** costs on the Abstract Report. These are basic hours. If these codes are not included, the Managers Report will be adjusted but the Abstract Report will remain unchanged.
- (9) Required fields for deleting data from the Abstract Report are the Record Code, Adjustment Code (9), Control Code, Employment Category, Organization Worked, Program Activity Worked, and Week Ended. The Week Ended should be the last week on the file. The delete action will change the last week’s cumulative data to zero. This record will remain on the file for two weeks. If no further adjustments are made, the whole record will be deleted from the file. This two-week delay allows the correction of an erroneous delete action before the record is purged from the file.
- (10) Required fields for deleting data from the Managers Report include the Record Code, Adjustment Code (4 or 9), Control Code, Organization, Function, and Program. A delete adjustment to the Managers Report will not affect Abstract Report data.



- (11) Performance adjustments adjust cumulative data only. Period data will not be changed.
- (12) The Overhead Indicator on abstract adjustments is used to put the hours adjusted in the Overhead column for use in calculating the Overhead to Direct and Overhead to Total Percentages. A “9” indicates an adjustment to Overhead Hours; a “blank” adjusts Direct Hours.

3.30.19.3.6.6  
(02-12-2025)  
**Employee Detail  
Summary Report  
(PCC-42-40)**

- (1) The Employee Detail Summary Report (**PCC-42-40**) is a weekly report which provides managers with data for tracking detailed employees between operations/departments and fiscal activities. See Exhibit 3.30.19-12 for a sample of the Employee Detail Summary Report.
- (2) The report is printed in organization sequence. A page is generated for period and cumulative data, as well as pages for campus summaries. Each page lists the hours and costs (regular and overtime) for employees (permanent and temporary) detailed “To” and “From” an organization by operation/department and Program Activity Code. This report is used to track hours and costs when employees charge hours (detail their time) either to a different operation/department or to OFPs with a different Program Activity Code than their home organization and home PAC. There is a period data page and a cumulative data page. The Employee Detail Summary reflects the number of hours used and the cost of permanent, temporary, and overtime hours. It also identifies the program activity to which the hours are charged.
- (3) The left side of the report (Detail To) describes details from the organization listed in the heading to the organizations and fiscal activities listed on the side of the report. The right side of the report (Detail From) describes details from the organizations and fiscal activities listed on the side of the report to the organization listed in the heading.
- (4) The total hours detailed out “To” equal the permanent regular and overtime hours plus the temporary regular and overtime hours.
- (5) The total hours detailed in “From” equal the permanent regular and overtime hours plus the temporary regular and overtime hours.
- (6) When an employee is on detail to another area, the hours are not charged to the Assigned Organization, but the salary (cost) is still paid by the Assigned Organization. Only when the employee is on a temporary promotion, are the hours and costs charged to the Receiving Organization.
- (7) All zero organizations or management activities will not print on the report.
- (8) Information included in the Employee Detail Summary may be balanced to the “Inter-Activity Service Center Details-In and/or SC Det In” column on the Abstract Report.

3.30.19.3.6.7  
(02-12-2025)  
**Employee Detail  
Adjustments**

- (1) Employee Detail Adjustments are prepared whenever erroneous data (e.g., erroneous organizations or Form 3081, Employee Time Report prepared incorrectly) posts to an Employee Detail Job Record.
- (2) Employee Detail Adjustments can be annotated on Form 8209, Employee Detail Adjustments Log, and then sent to the servicing WP&C Reports Team for processing.

- (3) Fields on the Employee Detail Adjustment Log include:

Record Position	Description
1	Record Code — Always 4
2	Adjustment Code (2, 3, or 9) — see IRM 3.30.19.6.9.3(4)
6	Funding Code (0, 1, or 2)
8–12	Organization Worked — Required
25–26	Program Activity Worked — Required
27–28	Assigned Program Activity — Required
29–33	Assigned Organization — Required
45–49	Overtime Hours — Whole Numbers
50–55	Overtime Costs — Whole Dollars
62–69	Regular Hours — Whole Numbers
70–80	Regular Costs — Whole Dollars

All positions not specified are left blank.

- (4) At least one of the data fields, Regular Hours or Costs, Overtime Hours or Costs must contain data; except for a delete.
- (5) Adjustment Code 2 must be used if adding hours to a record that did not previously exist; for example, if a Detail “From” Organization 31000 to 34000 (same program activity code) was incorrectly entered as a Detail “To” Organization 43000 and no other hours had been reported from Organization 31000 to 34000, then:
- Add the hours and costs to Organization 31000 to 34000 using Adjustment Code 2.
  - Subtract the hours and costs from Organization 31000 to 43000 using Adjustment Code 3.

**Note:** A record will be deleted using Adjustment Code 9 therefore, caution must be exercised when using this code. Before deleting a record entirely, determine if the record should be corrected using Adjustment Code 2 or Adjustment Code 3, if adding to or subtracting from a record.

**Note:** The same Adjustment Codes used for adjusting the DPR, with the exception of Adjustment Code 4 will be used for Employee Detail Adjustments.

3.30.19.3.6.7.1  
(03-26-2014)

**Production and  
Performance  
Adjustments Listing**

- (1) Valid production, performance, and Employee Detail Adjustments are printed on the Production and Performance Adjustments Listing (PCC-10-41). PCC-10-41 lists the valid Performance Adjustments Records, Production Adjustments Records and Employee Detail Adjustments for the day. It combines all like OFPs and totals for the day. This listing is for audit trail purposes and to be used as a reference if any of the output is not as expected.

- (2) All negative adjustments are indicated by an alpha character in the last position of the volume. Close attention should be made to the alpha and numeric "0" on the PCC-15-02 WP&C Valid Transactions and Rollback Listing. PCC-15-02 lists the VALID records from PCC-10-89 WP&C Daily Transaction Records List, exception being that the summarized adjustment records generated by BBTS and PCD are listed individually. Codes are annotated as follows:

Alpha and Numeric Code
J = 1
K = 2
L = 3
M = 4
N = 5
O = 6
P = 7
Q = 8
R = 9
Blank = 0 or a special character

3.30.19.3.6.7.2  
(02-12-2025)  
**Managers Report  
Performance and Cost  
Control Record  
(PCC-60-81)**

- (1) Volume figures without actual or scheduled hours are dropped from the Managers Report unless a Performance and Cost Control Record (**PCC-60-81**) is input for that function, except as described immediately below.
- (2) Some functions such as Batching and Numbering, require reporting of volume data to individual returns programs for document control in the BPR and DPR, but because of the similarity of work, do not require reporting of hours to that detail. In these functions, volumes are generally reported to Program Code 00000 and hours are reported to the individual returns program. The Performance and Cost Control Record is used to summarize these volume figures under Program Code 00000 for the Managers Report.
- (3) Under the roll up procedure, all programs with volume data and no actual or scheduled hours will be summarized to Program Code 00000. Programs with actual or scheduled hours charted will not roll up to the 00000 program but will be shown separately.
- (4) These records are input as follows:

Record Position	Input
1–2	First 2 digits of the first Org Code
3–5	Function Code (First)
6–7	First 2 digits of the next Org Code
8–10	Function Code (Second)

- Continue keying organizations and functions as needed through position 75. Organizations and functions must be entered in ascending OF sequence, e.g. 31–110, 31–180, 34–190, 43–610.
- Key a **1** in position 78 if more than one P&C Control Record is used.
- Key a **K** in position 80.

- (5) Campus Work Plan Schedulers will coordinate with the WP&C Reports Team and the Headquarters WP&C Coordinator, who will initiate with ECC-MEM and/or ECC-MTB the set-up or changes to this record.

3.30.19.3.6.7.3  
(01-12-2017)

**Selected Master Data  
File Fast Print Control  
Record PCC-26-40**

- (1) The Selected Master Data File Fast Print Control Records are used to obtain a fast print **PCC-26-40**, Selected Master Record List for WP&C Master File of specified records on the Master Data File to perform research and determine what data is present to reconcile balancing.
- (2) Each record consists of the Program Code, Organization Code, and Function Code, in that order, in positions 1–13 and an “L” in position 80.
- (3) Separate records are required for each POF requested.
- (4) Contact the Headquarters WP&C Coordinator to determine if this listing will provide the information needed and to acquire this listing.

3.30.19.3.6.7.4  
(02-12-2025)

**OFP Consistency File  
and Checks**

- (1) Batch and Production Control Records, Unit Production Records, and Performance and Production Adjustments are matched against the OFP Consistency File, Project PCA (551). Invalid records are printed on the Preliminary or Correction Error Registers.
- (2) Program Activity Codes are carried on the OFP Consistency File indicating the Program Activity relating to each OFP. These are compared against Program Activity Codes carried on the Employee Master File to determine the extent of inter-activity details for the Abstract Report and the Employee Detail Summary.
- (3) It is possible that some OFPs are used in the Performance and Cost system that were not used in Project PCA (551) and are thus not on the PCA-02 OFP Consistency File. For example, employee performance (MEPS) reporting for a program might include all 3 digits of function code (e.g. 231 and 232) but not include the more general code (230) as reported on the Daymast. These additional OFPs must be added to the OFP Consistency File.
- (4) All OFPs that are used on Batch and Production Control Records or Unit Production Records must be entered on the OFP Consistency File. This includes individual return programs for Functions 180, 190, and 610 which were reported under the 00000 program code in Project PCA (34000–190–11110 etc.).

- (5) The campuses no longer have the capability to establish, change or edit parent Organization, Function and Program code combinations on their OFP Consistency File. All changes of this nature must be submitted using the Form 5948 link via the OFP website *Organization Function Program (OFP) Code*. Detailed procedures for preparing Form 5948 are outlined in IRM 3.30.50.3.3, Update and Maintain OFP Consistency File.
- (6) The OFP Coordinator for each Campus Directorship is responsible for coordinating updates to the OFP Consistency File for the campus.
- (7) The OFP Coordinator for each Campus Directorship will notify the servicing WP&C Reports Team of all updates for parent OFP combinations requested from the Headquarters OFP Coordinator.
- (8) The OFP Coordinator for each Campus Directorship will provide to the servicing WP&C Reports Team a copy of the Form 5498 to update child level OFP combinations.
- (9) The WP&C Reports Team will review all PCA-02 updates and on a weekly basis review all PCA-02 output reports. The initiator of the request will be notified of any invalid conditions or failed postings by the WP&C Reports Team.

#### 3.30.19.3.6.7.5 (02-12-2025)

##### **Project PCA and Work Schedule Inputs/Inputs from Project PCA**

- (1) Hour and cost data for the Managers, Abstract, and Program Analysis Reports and the Employee Detail Summary are obtained from the Project PCA Production Control Accounting (551).
- (2) Project PCA provides weekly hour and cost figures by OFP and employee. These figures are subdivided into Overtime, Compensatory Time, Night Differential, Sunday Differential, and Compensatory Leave taken. In addition, PCA provides information on type of employee (Permanent, Temporary, etc.) and on the type of Program Activity (e.g. 2B = Returns Processing) that the employee is paid under.
- (3) See IRM 3.30.50, Project PCA Production Control Accounting, for information on entering Program Activity Codes and Funding Codes on the Employee Master File.
- (4) The Daymast File will be copied at the end of each week. One file will be used for daily updates beginning the next week and the other will be used for the weekly WP&C reports.

#### 3.30.19.3.6.7.6 (02-12-2025)

##### **Work Schedule Inputs**

- (1) Work Schedule data from the Service Center Workload Scheduling System, Project PCB (562) is input to the Production Control and Performance Reporting system for use in the Daily Production, Managers and Abstract Reports. The Daily Master File must be updated weekly from the work schedule master files using Run PCC 01. During a reporting period, if a revised work schedule is produced for use in this system, the BOD must be notified in writing. The narrative should identify the changes made to the schedule and a summary of staff-hour changes (by operation/department) is required for any significant changes.
- (2) The work plans and schedules described in IRM 3.30.127, Workload Scheduling, are an integral part of the budget process. The approximate dates of the work steps are issued by the BOD.

- (3) IRM 3.30.19.3.7, Quarter, Annual, and Basic Cut Over Procedures, for requirements for work schedule input and for procedures for Quarterly and Annual cut overs.

3.30.19.3.7  
(03-26-2014)  
**Quarter, Annual, and  
Basic Cut Over  
Procedures**

- (1) Prior to the quarterly or semi-annual report period the WP&C Reports Teams will request that all operational areas take a physical inventory of all documents or returns on hand that are not under the Batch/Block Tracking System (BBTS) Batch Control. The documents or returns requiring physical inventory are those that have receipts, production and inventory reported on WP&C reports via Unit Production Records (UPCs). Operations will compare the physical inventory count to the inventory counts on the PCC-62-40 Program Analysis Report for the same week ending date of the physical inventory. They will submit in writing the inventory count and any adjustments to receipts, production and inventory via E-mail/fax to the WP&C Reports Team. Operations will be responsible to verify that all adjustment records have posted. Negative UPC inventories should be reconciled and brought to zero or greater.
- (2) The WP&C Reports Team is responsible for verifying the physical inventory counts and inputting adjustment(s) for any organization reporting data on a campus WP&C. This includes Accounts Management, Compliance, Taxpayer Advocate, TE/GE, SPEC, etc. The WP&C Reports Team will coordinate this project to ensure the process is completed smoothly and that all adjustments post successfully prior to the end of the WP&C reporting period.
- (3) On the last processing day of the cut-over period, all daily PCC processes will be completed this includes the DPR and BPR balancing.
- (4) Submission Processing will provide an End of Quarter/End of Year Processing Schedule for production of the Quarterly Performance and Cost Reports.
- (5) Planning and Analysis Staffs will ensure that the Master Schedule Tape is complete and available to update the Master File.
- (6) PCC-01-40 will be run to produce the Service Center Master Data File POF List. (See IRM 3.30.19.3.7.3, Service Center Master POF List)

3.30.19.3.7.1  
(03-26-2014)  
**Midweek Quarter Ending  
Reports**

- (1) If the quarter ends on other than a Friday, Saturday, or Sunday, it is necessary to produce a quarterly Performance and Cost Report as of the end of the quarter. It is not necessary to produce a quarterly P&C Report on March 31. Use the following procedures to produce the quarterly report:
  - a. Process Forms 3081 and production records for the short week. Produce Project PCA run PCA-03 for the quarter using a "Q" in the Project PCA Date Record.
  - b. Complete Daily Processing for the last day of the quarter.
  - c. Run the Quarterly Schedule Update Run (Run PCC-01Q). This run will:



- Copy the Daymast, Abstract and Employee Detail Files. One set of files can be used for end of quarter processing while the other set of files will be used for daily updates for the next quarter.
- Zero out quarterly elements on the files. Certain fields such as receipts and production for the DPR, will only be zeroed on Dec. 31.
- Replace the schedule data on the Daymast.
- Produce the SC Master Data File POF List.

**Note:** Records with all zeros in the data fields (Scheduled Volume and Hours, Actual Volume and Hours, and Inventory) will be deleted only if the Adjustment Code is “9”.

- d. Run the End of Quarter Processing (Run PCC 40Q) using the copied files.
- e. Run PCC 01W — this must still be the first run of the next daily processing run.

### 3.30.19.3.7.2 (02-12-2025)

#### End of Year Adjustments

- (1) The closing inventories for each POF on the Master File as of the last day of the processing period will automatically be rolled over as the opening inventory for the first day of the new processing period. The other fields will be zeroed out automatically.
- (2) In order to balance the DPR, adjustments must be made to include the inventories in each function as receipts. In the pipeline area, these inventories must show as processed work in each prior function.
- (3) Special BBTS programming, the **BBTS Beginning of Year file**, provides new receipts and production figures for each OFP based on the batches of work remaining in the pipeline. This file creates all Production Adjustment Records needed to populate the Daily Production Report (DPR) as “3,2” Production Adjustment Records.
  - Receipts in Functions 910 through 950 will be the same as opening inventories in Functions 910–950.
  - Receipts in Function 610 will be the total of Function 610 production plus Function 610 inventory.
  - Production in Function 230 will be the same as receipts in Function 610.
  - Receipts in Function 230 will be the total of Function 230 production plus Function 230 inventory.
  - Receipts and production for Functions prior to 230 are computed by BBTS’s “Beginning of Year” run according to the workflow established for each program. The receipts in each function must agree with the production from preceding functions.
  - Cum Receipts and Production in Function 110 will equal the cum Receipts in Function 180 plus Function 170 minus the cum Receipts in Function 970 (Re-inputs), plus the inventory in all functions prior to Function 180.
- (4) The **BBTS Beginning of Year file** will also create 3,2 Production Adjustment Records needed to set the inventory for Organization 43000 Functions 910

through 970 to zero for each program number (and sub-program number) that appears on the DLN Reference File for a campus that has a valid OFP for that campus.

- (5) After the cumulative data is determined, WP&C Reports Teams will prepare Form 4465, Daily Production Adjustments Log for input of the production adjustments where needed. See IRM 3.30.19.6.9.3 for more information on Form 4465.
  - a. Once the inventory calculations have been completed, WP&C Reports Teams will total all inventories for Functions 910 to 940 and add them to cumulative receipts and production beginning with Function 610. Include the calculated inventories in all previous functions in the routing pattern for the specific Program Code continuing through Function 110. PCC-22-40 Daily Production Report (DPR) totals will differ from Pipeline Inventory Monitoring System (PIMS) totals by these calculations. Production Monitors should be notified of the adjustment amounts for monitoring purposes. See Exhibit 3.30.19-10 for a sample of the PCC-22-40.
  - b. For each OFP, post the cumulative receipts volume to "Cumulative Receipts Since January 1," positions 34–41 and the cumulative production volume to "Cumulative Production to End of Year," positions 57–64.
  - c. Do not enter production in any other production or receipts field on the Form 4465, Daily Production Adjustments Log. To do so will cause it to appear on the Performance and Cost Report for the new year.
- (6) Unit Production Adjustments — Receipts for Unit Production reporting will be the same as the opening inventory on the Organization Sequence DPR (PCC-24-40) for the first day of the new processing year. WP&C Reports Teams will enter the information in "Cum Receipts Since January 1", positions 34 – 41 for each OFP as applicable.

3.30.19.3.7.3  
(03-26-2014)  
**Service Center Master  
File POF List  
(PCC-01-40)**

- (1) The Service Center Master File POF List (**PCC-01-40**) is produced as an aid for WP&C Reports Teams in their year-end processing and for Master File clean-up. This listing contains every POF combination that is on the Master File at the completion of processing and its closing inventory.
- (2) The Last Action Date shows the year and Julian Date of the last posting to the POF. This tells whether all the transactions have posted or not.
- (3) Schedule on File, Old and New. An "X" in one of these columns indicates that there was or is schedule information on the Master File.
- (4) Hours or Cost. An "X" indicates that there are hours posted on the old Master File.
- (5) Closing Inventory Forward. The closing inventory as of the last day of the year.

3.30.19.4  
(03-26-2014)  
**Validation of Data**

- (1) The input production records go through a series of validity checks that identify any error code, duplicate and invalid records; consistency checks for valid OFP combinations; and checks for attempts to delete and post to the same OFP.



3.30.19.4.1  
(03-26-2014)  
**Error Registers and  
Codes/Preliminary and  
Correction Error  
Registers**

(1) The Preliminary Error Register (**PCC-10-40**) lists invalid conditions detected in Batch Control Records, Performance Adjustment Records and Production Adjustment Records. An 80-character image of the invalid records is printed followed by the appropriate error codes. During re-input processing the error register is retitled as the Correction Error Register.

(2) Performance Adjustment (Record Code 2) errors:

Error Code	Element Name	Error Condition
A	Record Code	Other than 2
B	OFFP	Invalid (OFFP) is not on OFFP Consistency File or Delete Adjustment that doesn't match a record on the file.
D	Adjustment Code	Other than 2, 3, or 9. Adj. Code 4 is valid for Control Code 0 only.
E	Control Code	Not equal to 0, 1, or 2.
F	Change Data Fields	Data in these fields must be all numeric and right justified. If Adjustment Code = 2, or 3, one of these fields must contain data. If Adjustment Code = 4 or 9, these fields must be blank.
G	Change Data Fields	Adj. Code = 2 and at least one data field contains a negative amount.
H	Total Hours or Costs	A managers performance adjustment (Control Code 0) without data in either of these fields or not all numeric.
I	Employment Category Organization Worked Program Activity Worked Week Ended	An Abstract Adjustment (Control Code 1 or 2) with other than all numerics in these fields.
J	All	An Abstract Adjustment with no matching record on the file (Employment Category Organization Worked, Program Activity Worked, Week Ending Date).
L	Employee Type Code	Invalid (Not equal to bb, 00, 02, 10, 11, 20, 21, 30, or 31).
	Overhead Indicator	Invalid Overhead Indicator
R	All	Attempt to update a deleted record.
Z	All	Duplicate input record.

(3) Production Adjustment (Record Code 3) errors:

Error Code	Element Name	Error Condition
A	Record Code	Other than 3
B	OFP	Invalid or Delete Adjustment that doesn't match a record on the file.
D	Adjustment Code	Other than 2, 3, 4, or 9.
F	Change Data Fields	Data in these fields must be all numeric and right justified. If Adjustment Code = 2, or 3, one of these fields must contain data. If Adjustment Code = 4 or 9, these fields must be blank.
G	Change Data Fields	The Adjustment Code = 2 and at least one data field contains a negative amount.
R	All	Attempt to update a deleted record.
Z	All	Duplicate input record.

(4) Batch Control Record errors:

Error Code	Element Name	Error Condition
A	Record Code	Other than 7
B	From OFP	Invalid
C	To OFP	Invalid (or From OFP = To OFP)
D	Type Code	Other than 1, 3, or 5.
E	From Org From Function	Type 1 only. Must be prior to 31000 (Org.) and 180 (Function).
K	Program Title	Type 3 only. Must be present.
N	Batch Sequence No.	Type 3 only. Must be all numeric.
O	Estimated Volume	Type 3 only. The estimated volume must be present and all numeric if the From Function equals 180 or 210 and the To Function equals 190 or 210.
P	Actual Volume	Type 3 only. Must be present and all numeric when From Function equals 190, or 230 or the To Function equals 230.
Q	Unit Production	Type 5 only. Must be present and all numeric.
R	From OFP	A delete adjustment (Adj. Code 9) is present for the same From OFP.
S	To OFP	A delete adjustment (Adj. Code 9) is present for the same To OFP.
T	DIS Code	Other than blank or D.
U	Adjustment Code	Other than blank, 1, 2 or 3.
V	To Function	To Function must be less than or equal to 210 (Type 1).
W	Receipts	Types 1 and 5 only. Must be present and all numeric.
X	Release Date Release Cycle Earliest Rec'd Date	Other than 001–366 Not equal to 01–53 Other than 001–366
Y	Adjustment Type Code	A field is present but is inconsistent with the type code.
Z	All	Duplicate Record.

- (5) Special error codes for Batch Control Record, Batch Profile Adjustment errors (Record Code 7, Adjustment Code 2, Type Code 3) include:

Error Code	Element Name	Error Condition
B	Program Code	Invalid.
C	Function Code	From Function equals To Function.
F	Change Data Fields	All of the data fields are blank.
N	Batch Sequence No.	Not equal to 0001–9999.
P	Actual Volume	Not all numeric or all blank.
X	Release Date Cycle Earliest Received Date	Not all numeric or all blank.

(6) Special error codes for ISRP Batch Profile Adjustments (Record Code 7, Adjustment Code 3, Type Code 3) include:

Error Code	Element Name	Error Condition
B	Program Code	Invalid.
M	Function Code	Not equal to Function 230.
N	Batch Sequence No.	No matching batch in the function.
P	Actual Volume	Not all zeros.
Y	Data Fields	Data appears in unnecessary fields.

(7) Employee Detail Adjustment errors (Record Code 4) include:

Error Code	Element Name	Error Condition
A	Record Code	Other than 4.
B	Org. Worked / Org. Assigned	Invalid.
C	Organization Program Activity	The Assigned Organization and Program Activity is equal to the Organization and Program Activity Worked.
D	Adjustment Code	Not equal to 2, 3, or 9.
G	Negative Data Field	Adjustment Code equals 2 and at least one data field contains a negative amount.
H	Overtime Hours/Costs or Regular Hours/Costs	No data in any of these fields or not all numeric.
I	Program Activity Funding Code	Not all numeric. Not equal to 0, 1, or 2.
J	Organization Program Activity	No matching data to adjust. (Adj. Codes 3 or 9).
R	Organization Program Activity	A delete adjustment (Adj. Code 9) is present for the same Organization and Program Activity combination.
X	Overtime Hours/Costs or Regular Hours/Costs	Data in Hours but not Costs or vice versa or no data in Hours (Adj. Code 2).
Z	All fields	Duplicate input data.

3.30.19.4.2  
(02-12-2025)  
**Daily Adjustment Error Listing**

- (1) The Daily Adjustment Error Listing (**PCC-20-40**) lists adjustments that did not post to the master file. The listing consists of an image of the adjustment that did not post and a message explaining the reason why.
- (2) These errors were previously checked in the Preliminary or Correction Error Registers. Errors could be the result of computer read fails or changes to files after the original error pass. Non-posted adjustments could lead to Cum figures for the current week that differ from expected figures.
- (3) See Exhibit 3.30.19-13 for Error Messages.

3.30.19.5  
(02-12-2025)  
**Tape and Report Shipments**

- (1) The weekly and quarterly Performance and Cost Tapes are transmitted to the Detroit Computing Center for input to Project 540, N.O. Preparation of Service Center Work Plans, the "Blue Book," and several comparative analyses. See IRM 3.30.19.3.5(2) and (3) for shipping instructions.
- (2) Weekly and quarterly Performance and Cost data is transmitted to Control D Web server and to Business Objects.

3.30.19.6  
(02-12-2025)  
**Service Center Production Control**

- (1) The production control portion of the system is designed to provide:
  - a. a uniform and effective day-to-day control and routing of service center workloads in both pipeline and non-pipeline operations, and

- b. production reporting for such operations, which will provide managers with the means of ensuring that production processing is meeting or will meet the required cycle or desired completion date.
- (2) It is not designed to establish controls or procedures normally associated with systemic or procedural controls such as Data Control, Media Transport and Control, or Accounting Controls.
- (3) The production control portion of the system relates only to those programs, functions and organization elements of the campus that are required to report on work volumes. Workload volume counts used in production control will be the basis for all actual production counts required for the Performance and Cost Reports.
- (4) The following procedures provide for arranging work into convenient groups of work, identifying these groups, and reporting on their progress. This section also provides detailed procedures for maintaining the Campus Production Control.
- (5) These procedures deal with the campus processing only. They do not deal with processing of output tapes or reports at the Computing Centers or the Business Operating Division.
- (6) All programs do not have the same significance. Therefore, information is not needed for all programs at the same frequency. The computer programs developed to produce production reports required in this system are designed to accept and process information daily which is the maximum frequency. Three computer generated reports are produced by this system:
  - The PCC-32-40, Batch Profile Report (see Exhibit 3.30.19-8),
  - The PCC-24-40, Daily Production Report by Organization (see Exhibit 3.30.19-9), and
  - The PCC-22-40, Daily Production Report by Program (see Exhibit 3.30.19-10).
- (7) The frequency of the reports is not controlled by the computer programs but by the frequency of information input. Daily input will produce daily reports and inputting data only one day a week will produce a weekly report.
- (8) Two records are used in the system to input volumes of work units. The Production Control Record which is used for pipeline programs and the Unit Production Record (see Exhibit 3.30.19-15) which is used for non-pipeline programs. Pipeline programs are those programs which have a consistent pattern of functions through which the work must flow. Non-pipeline programs are those generally common to one function. Production Control Records are used as input to all three output reports provided in this system while Unit Production Records are usually used as input to the two daily production reports.
- (9) These three reports are sent to Control-D Web and Business Objects.
- (10) Service officials and managers must communicate security standards contained in IRM 1.4.6, Managers Security Handbook, to subordinate employees and establish methods to enforce them. Employees are responsible for taking required precautions in providing security for the documents, information, and property which they handle in performing official duties.

- (11) Employees who have access to and work with returns processing information and data in connection with this IRM must not alter the data, disclose information to persons without a need to know, use data for unauthorized purposes, or make unauthorized access to the data.

3.30.19.6.1  
(03-26-2014)  
**Batch/Block Tracking  
System**

- (1) All campuses currently use a National Standard Application Inventory System known as the Batch/Block Tracking System (BBTS). BBTS generates a disk file which is transmitted to the Enterprise Computing Centers (ECC-MEM and ECC-MTB) for the production of the BPR and the DPR. BBTS is used for input of managerial information for Project PCC (563). However, the following alternative methods can be used as back-up mechanisms when needed.
- (2) For Project PCC (563), the following files can be input via ISRP along with a Form 813, Document Register or Form 1332, Block and Selection Record to control each block of work.
- Performance Adj. Records; File #s 10–82–001,002, and 003
  - Production Adj. Records; File # 10–83
  - Type 5 BPC Records; File # 10–85–003
  - Employee Detail Adj. Records; File # 10–84.
- (3) The following files will be input via a terminal utilizing a user-friendly front-end processor.
- DPR POF Control Records; File # 10–81
  - Date Records; File #s 01–80, 10–80
  - DPR OFP Control Records; File # 24–80
  - Select MF Print Control Records; File # 26–80
  - Employee Category Records; File # 46–80
  - PC Control Records; File # 60–81
- (4) Refer to local user manuals for ISRP instructions.

3.30.19.6.2  
(02-12-2025)  
**Production  
Reporting/Batch and  
Production Control  
Records**

- (1) Batch and Production Control Records are used to report volumes of individual batches of work and track these batches as they are processed through the pipeline. These records are attached to the batches and are input to the system each time a particular operation (function) is completed on that batch. Two types of volumes are reported on Batch and Production Control Records: estimated and actual. See Exhibit 3.30.19-14, Batch and Production Control Record Layout, and Exhibit 3.30.19-15, Unit Production Record Layout.

3.30.19.6.3  
(02-12-2025)  
**Pipeline Receipts**

- (1) Estimated receipt volumes are input to Type 1 control records for those functions prior to batching and numbering of documents. The elements of a pipeline receipts record are:

Record Position	Title	Description
1	Record Code	Always "7"
4	Type code	Always "1"
8–12	From Organization	Always 31000
13–15	From Function	Must be a valid function code less than Function 180
16–20	Program Code	Must be a valid Program Code
25–29	To Organization	Must be a valid Organization Code
30–32	To Function	Must be a valid Function Code less than or equal to function 210
33–40	Program Title	The use is optional
41–48	Receipts	Right justified, all numeric and zero filled
62–64	Earliest Received Date	Julian Date (001–366)

All positions not specified are left blank. See Exhibit 3.30.19-14 for Batch and Production Control Record Layout.

- (2) Valid Organization, Function, and Program (OFP) Code combinations are prescribed in Document 5995A. Refer to the OFP website *Organization Function Program (OFP) Code*.

#### 3.30.19.6.4 (03-26-2014)

#### **Pipeline Production Reporting**

- (1) Actual Volumes are input to Type 3 Batch and Production Control Records from pipeline functions from the time the actual counts are determined in Numbering (Function 190) until the batches have cleared ISRP or SCRIPS. Estimated volumes are reported for batched documents before the actual counts are known. The elements of a pipeline production record are:



Record Position	Title	Description
1	Record Code	Always "7"
4	Type Code	Always "3"
8–12	From Organization	Valid organization code
13–15	From Function	Valid function code
16–20	Program Code	Valid program code
21–24	Batch Sequence Number	0001 through 9999
25–29	To Organization	Valid organization code
30–32	To Function	Valid function code
33–40	Program Title	Input program title; do not leave blank
57–59	Release Date	Julian date (001–366)
60–61	Release Cycle	Input 01 through 53
62–64	Earliest Received Date	Julian date (001–366)
65–68	Estimated Volume	Input if the actual volume is not known. Must be present if From Function is 190 or 150.
69–72	Actual Volume	Input if known, right justified and zero filled. Must be present if estimated volume is blank or From Function is 190 or 150.
73–79	Identification	Optional field for service center use
80	ISRP Code	Input a "D" when the Function Code is 230 or 450

All positions not specified are left blank. See Exhibit 3.30.19-14 for Batch and Production Control Record Layout.

- (2) Production in Function 230 or 450 is carried as a partial volume until the batch has cleared ISRP or SCRIPS as follows:
  - a. The cleared ISRP volume is posted as production to ISRP.
  - b. The cleared ISRP volume is posted as receipts to 43000–610 automatically.
  - c. At the next posting, the cleared ISRP volume is credited as production for 43000–610.
- (3) No input record is required for Function 610. Batches will automatically be credited to Function 610 after they have cleared ISRP.

3.30.19.6.5  
(03-26-2014)

#### Rollback Procedures

- (1) When a Batch and Production Control Record is input to the system with a "From" Function of 190, the estimated and actual volumes must both have data. If the estimated volume is not equal to the actual volume, a production adjustment is generated for the cumulative receipts and production for each of the previous functions equal to the difference between the actual and estimated volumes. These may be found on the PCC-15-02, Valid Transactions and Rollback Listing. This may cause a minus opening inventory to appear in "From" Function 190.
- (2) Also, the daily closing inventory for Function 190 is adjusted by the difference between the estimated and actual volumes.

3.30.19.6.6  
(03-26-2014)

#### Unit Production Records

- (1) Unit Production Records are used to report receipts and processed volumes for all measured programs which are not under batch control. Unit Production Records should be prepared for each needed OFP as follows:

Record Position	Title	Description
1	Record Code	Always "7"
4	Type Code	Always "5"
8-12	From Organization	Valid Organization Code
13-15	From Function	Valid Function Code
16-20	Program	Valid Program Code
41-48	Receipts	Must be present, right justified and zero filled
49-56	Production	Must be present, right justified and zero filled
57-59	Release Date	Julian Date (001-366)

All positions not specified are left blank. See Exhibit 3.30.19-15 for Unit Production Record Layout.

3.30.19.6.7  
(02-12-2025)

#### Inputs from Control Data Analysis

- (1) Batch and Production Control Records are generated by Project PCD (565), Control Data Analysis for input to the Daily Production Report.
- (2) These Batch and Production Control Records provide receipts and production volumes for Functions 910 Errors, 920 Rejects, 930 BOBs, 940 Block Deletes, 950 "To MCC", 960 Program Deletes, and 970 Re-inputs. They also will provide receipts figures for Function 180 Batching, for certain re-input documents. See IRM 3.30.126, Control Data Analysis, for the calculations of these volumes.
- (3) Since the Control Data Analysis inputs will appear on the DPR and adjust the Function 950 volume, Project PCD (565) computer processing must be completed prior to the running of this system.

3.30.19.6.8

## (1) Production Reports

(03-26-2014)

### System Output

Report Name	Output code	Description
PCC-01-40	Q	Service Center Master POF List
PCC-10-81 ("RJ")	V	POF Control
PCC-22-40	D	Daily Production Report POF Sequence
PCC-24-40	D	Daily Production Report OFP Sequence
PCC-24-80 ("RP")	V	OFP control
PCC-32-40	D	Batch Profile Report
PCC 40	W/Q	Sort Performance

## (2) Performance Reports

Report Name	Output code	Description
PCC-42-40	W/Q	Employee Detail Summary Report
PCC-46-40	W/Q	Abstract Report
PCC-60-40	W/Q	Managers Report
PCC-62-40	W/Q	Program Analysis Report

## (3) Fast Print Reports

Report Name	Output code	Description
PCC-26-40	V	Master File Select List
PCC-28-40	V	Abstract

## (4) Adjustment Reports

Report Name	Output code	Description
PCC-10-40	D	Error Register
PCC-10-41	D	Production Performance Adjustment List
PCC-15-02	D	Valid Transactions and Rollbacks
PCC-15-40	D	Error Listing
PCC-20-40	D	Daily Adjustment Error List
PCC-44-40	W/Q	Abstract Error List

(5) Note "D" = Daily, "Q" = Quarterly, "W" = Weekly and "V" = Variable (must be requested).

3.30.19.6.9  
(02-12-2025)

**Daily Production Report  
(PCC-22-40, PCC-24-40)**

- (1) The Daily Production Report (DPR) provides daily scheduled and actual production, and cumulative data from January 1 through December 31. Inventory (returns in-house but not yet processed) and receipts data is also furnished.
- (2) This report is used to monitor each day's production as it flows through the various functions and processes. It relates actual to scheduled production on which staffing requirements were developed. It identifies abnormal inventories and production bottlenecks. Thus, it makes available to managers the necessary production information to permit prompt decisions regarding the use of overtime, adding or decreasing staff needs, etc., as necessary to achieve production goals.
- (3) Before a Campus begins to process a new form type or program, Production Monitors should evaluate if the program will require daily monitoring. If so, procedures to add the program and subsequent functions to the Daily Production Report should be followed. Refer to IRM 3.30.19.6.9.1.
- (4) The DPR is generated in two formats. The difference between the two formats is the arrangement of the data. One is produced in OFP sequence (**PCC-24-40**) and the other in POF (**PCC-22-40**) sequence. See Exhibit 3.30.19-9 and Exhibit 3.30.19-10 for samples of the PCC-24-40 and PCC-22-40.
- (5) The DPR must be monitored daily to assure that the data input is correct.
- (6) This data becomes part of the history base used to prepare the Work Plan and the Work Schedules for the next fiscal year.
- (7) Volumes in Functions 910–970 are taken from Project PCD (565). See IRM 3.30.126, Control Data Analysis.

3.30.19.6.9.1  
(01-12-2017)

**Daily Production Report  
Control Records  
(PCC-10-81, (PCC-24-80))**

- (1) Daily Production Report Control Records control the printing of the detail records and summary totals on the Daily Production Report. There are two kinds of DPR Control records; "RJ" Records (**PCC-10-81**) which controls the printing of the data in POF or workflow sequence, and "RP" Records (**PCC-24-80**) which controls the printing of the report in OFP sequence.
- (2) An "RJ" control record is required for each detail and summary program to be printed in workflow sequence. These records are input as follows:

Record Position	Description
1–5	Input the program code to be printed. The records for summary programs must be input with an “X” in place of the zeros. For example, program code 37000 would be input as 37XXX. Control records must be in ascending program code sequence.
6	Input the type of output desired; “D” for Detail and “S” for Summary.
7–74	The print sequence of organizations and functions for a program. The first OF is input in positions 7–10, the next in positions 11–14, etc. (The first 2 positions of the Organization followed by the first 2 positions of the Function, e.g. OF 31000 – 110 = 3111). This printing may be either in workflow or ascending numerical sequence. A maximum of 17 OF combinations will fit on a record.
75–78	Blank
79	If more than 17 OF sequences are needed, input a “B” in position 79 to indicate that additional OF sequences are following on a second record. Input positions 1-6 of the second record the same as the first record and then input the next OF combination in positions 7–10. Only the first record will have a “B” in position 79. Only two records are allowed (34 OF combinations) for a single program.
80	Input “J”.

Positions remaining after the last organization and function code combinations are left blank in record positions 7–74.

Any organization and function code combination not listed will not be printed on the Daily Production Report.

Any Batch and Production Control Records that are not matched on the OFP Consistency File will be printed on an error listing.

(3) When establishing and maintaining Daily Production Report Control Records via PCC-10-81 consider the following:

- The first five digits (program code) of every record, must be listed in ascending order. Begin with the lowest number and graduate to the highest number. If the Program codes are not listed in ascending order, the PCC 22 run will stop at the first Program code that is numerically out of order.
- When establishing the alpha fifth digit “X” DPR Control Records for the Summary program, follow the highest fifth digit program number.
- Functions 910, 920, 930, 940, 950, 960, and 970 should be established for all Parent Program Codes (Program numbers that end in zero) that flow through normal GMF processing.
- Functions, 910, 920, 930, 940, 950, 960, and 970 should be established for all Summary Records that are created for Parent Program Codes.
- Function 950 (only) should be established for Child Program Codes (Program numbers that end in numbers 1 - 9). 910-940 and 960-970 should not be established for Child Program Codes.

- All Parent Program Codes that have one or more Child Program Code should have a Summary Record.
  - When there is one or more Child Program Code, the Parent Program Code should be established.
- (4) When an update is required for Daily Production Report Control Records via PCC-10-81 use the following guidance:
- Contact the Headquarters WP&C Coordinator to request a **current copy** of PCC-10-81.
  - After receiving PCC-10-81, update as follows: (1) to **add** highlight updates in **blue** (2) to **delete** highlight updates in **red** (3) to **change** highlight updates in **green**.
  - E-mail the updated PCC-10-81 providing the implementation date (MMDDYYYY), to the Headquarters WP&C Coordinator for processing.
- (5) Use the “RP” Record (PCC-24-80) to print the DPR in OFP sequence. Starting in positions 1 through 38 input the two high order digits of each organization to appear on the PCC-24-40 DPR report. The organization codes must be in ascending sequence with blanks between the organization codes. Input a “P” in position 80.

3.30.19.6.9.2  
(02-12-2025)

**Balancing the DPR**

- (1) The PCC-10-40, PCC-15-40 and PCC-20-40 Daily Error Registers should be reviewed each workday for production records from the prior day that did not post. If the reason the record appears is due to an action taken by the Production Monitor (Received Date Change, Cycle Change, or Volume Change), no action is needed. If the reason the record appears is not known, the Production Monitor should contact their servicing Reports Team or the Headquarters WP&C Coordinator for assistance in resolving the issue.
- (2) Closing inventories on the PCC-32-40 Batch Profile Report should match the closing inventories on the PCC-22-40 Daily Production Report.
- (3) The inventories and receipts for Function 910 through Function 970 on the PCC-22-40 DPR should match the inventories and receipts on the PCD-03 Block Proof Summary Report. Manual changes made to the Block Proof Summary via a Form 8350 processed by the Campus Data Control function must be adjusted into the PCC-22-40 DPR each day. See Exhibit 3.30.19-11 for dos and don'ts of Function 9XX adjustments.
- (4) Using the Summary **X** level program code on the PCC-22-40 DPR verify that the DPR Function 910 through Function 970 are in balance with Function 610. The cumulative Actual Production for Function 610 equals the sum of: Cumulative Actual Receipts for Function 970, Function 960 and Function 950 plus the Closing Inventories for Function 940, Function 930, Function 920 and Function 910.
- (5) Using the Summary **X** level program code verify that the DPR Function 110 through Function 610 are in balance with Function 110 Receipts. The cumulative Actual Receipts for Function 110 equal the sum of: Cumulative Actual Production for Function 610 plus the Closing Inventories for Function 610, Function 230, Function 190, Function 210, Function 180 and Function 170 minus Function 970 Cum Receipts. If the site uses BBTS routes that include Function 300, Function 340, or Function 880, the inventories from those functions should also be included in the calculation.

- (6) At least once per week the DPR child level sub-program codes should be verified. These programs will have routes (function codes) through each pipeline function but will only have PCD-03 Function 950.
  - a. The Function 950 Cumulative Actual Receipts equals the Function 610 Cumulative Actual Production.
  - b. The Cumulative Actual Production for Function 610 plus the Closing Inventory for Function 610, Function 230, Function 190, Function 210, Function 180 and Function 170 plus any additional functions that were in the route (Function 300, Function 340, or Function 880) equal Function 110 Cumulative Actual Receipts and Cumulative Actual Production.
- (7) When steps 1 through 5 above have been completed and the reasons for the differences are identified, contact the servicing Reports Team to discuss the discrepancies and request adjustments.

**Note:** Closing Inventories with negative counts must be reconciled and adjusted except for Function 170 and Function 180 for programs that are monitored via the Pipeline Inventory Monitoring System (PIMS) and Function 950, MCC Good Transactions. See IRM 3.30.19.6.9.3 for Production Adjustments information.

- (8) Campus Production Monitors should be contacted prior to any adjustments for Function 110, Function 170, or Function 180 when programs are monitored by the Pipeline Inventory Monitoring System (PIMS).
- (9) Function 110 should never have an inventory. If the report reflects an inventory in Function 110 steps should be taken immediately to identify the cause and correct the record.

3.30.19.6.9.3  
(02-12-2025)  
**DPR Production  
Adjustments**

- (1) Adjustments to cumulative data are accomplished by use of performance and production adjustment records. These records adjust cumulative data only — period data will not be affected. The exception to this is “Production This Week” on Form 4465, Daily Production Adjustments Log, which is a period adjustment.
- (2) Production adjustments to the Daily Master File are made by using Production Adjustment Records to add, subtract, or replace fields on the master data file. Production Adjustment Records are designed to permit manual entries to be input from entries made on Form 4465, Daily Production Adjustments Log.
- (3) Elements on the Daily Production Adjustment Record include:

Record Position	Title
1	Record Code — Always “3”
2	Adjustment Code
8 – 12	Organization Code
13 – 15	Function Code
16 – 20	Program Code
26 – 33	Receipts this quarter
34 – 41	Cumulative Receipts since January 1
42 – 48	Cumulative production this week
49 – 56	Cumulative production to end of scheduling period
57 – 64	Cumulative production to end of year
65 – 72	Daily closing inventory
73 – 80	Actual production first six or nine months

All positions not specified are left blank. See Exhibit 3.30.19-16 for WP&C/DPR record layout.

(4) Performance and production adjustment codes include:

Adj. Code	Action
2	Establish or replace adjustment amounts for amounts on the master file.
3	Add or subtract adjustment amounts to the amounts on the master file.
4	Delete the performance (production) fields from the matching record on the master file. Not valid for Abstract Performance Adjustments (Control Code 1 or 2).
9	Delete the entire matching record from the file. <b>(Do NOT use unless approved by the WP&amp;C Coordinator, Submission Processing, Project Management Process Assurance Branch, Quality Section).</b>

(5) General rules for production adjustments:

- a. Never adjust the inventory for Functions 110, 610, 960 or 970 unless you are correcting an erroneous adjustment that has posted to this field. Function 110, 960, and 970 inventories should always be zero; Function 610 closing inventory should always be the same as the Function 230 production on the same day.



- b. Any adjustment to production for Function 230 must also be made to Function 610 receipts and production and Function 950 receipts and inventory.
- c. When you add to receipts only, you must add to closing inventory by the same amount.
- d. When you subtract from receipts only, you must subtract from closing inventory the same amount.
- e. When adding to production only, subtract the same amount from closing inventory.
- f. When subtracting from production only, add the same amount to closing inventory.
- g. When adding the same amount to receipts and production, make no adjustment to closing inventory.
- h. When making adjustments, the inventory adjustment must equal the receipts adjustment minus the production adjustment.
- i. When both receipts and production are positive, the inventory adjustment must be positive if receipts are greater than production and negative if production is greater.
- j. When both receipts and production are negative, the inventory adjustment must be negative if the receipts adjustment is a larger number and positive if the production adjustment is a larger number.
- k. When the receipts adjustment is positive and the production adjustment is negative, the inventory adjustment must be positive and equal to the sum of the two without the signs.
- l. When the receipts adjustment is negative and the production adjustment is positive, the inventory adjustment must be minus the sum of the two without the signs.
- m. Use Exhibit 3.30.19-11 as a guide for making DPR adjustments. These adjustments are made from reports specified in IRM 3.30.126, Control Data Analysis.

3.30.19.6.9.4  
(02-12-2025)  
**Sample Manual  
Adjustments**

- (1) A batch has been established on the file with a "From" Function other than 180 (Error Code A on BPR). For example, if the sequence was input as 210–190–230 instead of 180–210–190–230. See Exhibit 3.30.19-16 and Exhibit 3.30.19-17 for the BPR Adjustment record layouts.
  - a. The following adjustments must be made on the Form 4465, Daily Production Adjustments Log. (The receipts and inventory should have been input to Function 180 from the Type 1 record). Function 180 PLUS Production, MINUS Inventory; Function 210 PLUS Receipts, PLUS Inventory.
  - b. The Daily Production Report and the Batch Profile Report inventories will be off by the volume on the Function 180 record.
  - c. On those batches that have been numbered before Batching (With Remit documents), care must be taken to ensure that the actual and estimated volumes are the same. If they are not, adjustments are required to correct the difference between the estimated and actual volumes on the Function 210 record.
- (2) The Cum Volume Cleared ISRP is greater than the batch volume (Error Code B). If the batch volume in ISRP (Actual Volume) is 2000 and the Cum Volume Cleared ISRP is 3000. (Sequence 110–180–210–190–230).

- (3) Case 1: The Cum Volume Cleared ISRP (3000) is correct. Make the following adjustments on the Form 4465, Daily Production Adjustments Log. Make a Batch Profile Adjustment (Record Code 7, Adj Code 3, Type Code 3) with 3000 in Actual Volume (positions 69–72).
  1. Add 1000 (3000–2000) to Receipts and Inventory for Function 230.
  2. Add 1000 to Receipts and Production for Functions 210 and 190.
  3. Add 1000 to Receipts and Production for Function 180.
  4. Add 1000 to Receipts and Production for Function 110.
- (4) Case 2: The Actual Volume (2000) is correct. Make the following adjustments on the Form 4465, Daily Production Adjustments Log.
  1. Subtract 1000 from Production and add to Inventory for Function 230.
  2. Subtract 1000 from Receipts and Production for Function 610.
  3. Subtract 1000 from Receipts and Inventory for Function 950. Make a Function 230 Batch Control Record (Record Code 7, Adj code 1, Type Code 3) with 0000 in Actual Volume to drop the batch off the report.
- (5) Case 3: Neither volume is correct.
  1. Determine the correct volume (e.g., 2600).
  2. Make corrections to prior functions (For 600 documents as in IRM 3.30.19.6.9.4).
  3. Make corrections to cleared functions (For 400 documents as in IRM 3.30.19.6.9.4).
  4. Make a Function 230 Batch Control Record (Record Code 7, Adj Code 1, Type Code 3) with 0000 in Actual Volume.

3.30.19.6.9.5  
(03-26-2014)  
**Date Records**

- (1) Date Records are used to provide input dates for the system. They control processing and provide the dates that appear on the daily and weekly Production Control and Performance Reports.
- (2) Specific fields on the date record include:

Record Position	Description
0	Record Code (Position 1).
31–36	Saturday week ending date — Input the calendar (month, day, year).
37–39	Julian date.
40–45	Report date — Current date for the BPR and DPR (Input the Monday–Friday calendar date).
46–48	Julian date.
49	Day code — Input the applicable code for the day corresponding to the Report Date above. The day codes are: 0 — Sunday 1 — Monday 2 — Tuesday 3 — Wednesday 4 — Thursday 5 — Friday 6 — Saturday

- a. The Quarter Ending Date, Quarter Ending Julian Date and Quarter Ending Day Code are entered in positions 50–55, 56–58, and 59 respectively.
- b. The campus initials are entered in positions 60–61. Valid initials are AN, AT, AU, B, C, F, KC, M, O, and P. Single initials are entered in position 61 with position 60 left blank.
- c. Process indicator (Position 62) – Q = Quarterly/Yearly; W = Weekly/Daily Processing.
- d. An asterisk (\*) will be entered in position 80 to indicate a mid-week re-schedule. Otherwise leave blank.

(3) Specific Date Checks — Daily/Weekly Processing:

- a. The report date must be one day greater than the date on the Daymast File and within the same week as the Saturday Week Ending Date.
- b. The report date must be within the quarter defined by the quarter ending date.
- c. The Process Indicator must be equal to “W”.

(4) Specific Date Checks — End of Quarter Processing:

- a. The Quarter Ending Date must be a valid Quarter Ending Date (June 30, September 30, or December 31).
- b. If the quarter ends on a day other than a Friday, Saturday or Sunday, the report date must equal the quarter ending date. If the quarter ends on a Friday, Saturday or Sunday, the report date is the last Friday in the quarter.
- c. The report date must be one day greater than the date on the Daymast File and within the same week as the Saturday Week Ending Date.
- d. The Process Indicator must be equal to “Q”.

(5) Specific Date Checks — Normal Weekly Schedule Updates:

- a. The Process Indicator must equal: "W" for weekly updates or "Q" for quarterly updates.
- b. The report date must be greater than the report date on the Daymast.
- c. The Saturday Week Ending Date must be exactly 7 days greater than the week ending date on the Daymast.
- d. The Quarter Ending Date must be a valid Quarter Ending Date.

(6) Specific Date Checks — Mid-Week Reschedule:

- a. The Report Date, Saturday Week Ending Date, and Quarter Ending Date must be equal to the dates on the Daymast.
- b. An asterisk (\*) must be in position 80.
- c. The Process Indicator must be equal to "W".

(7) Specific Date Checks — Special processing for holidays:

- a. If a holiday occurs on Monday, Tuesday, Wednesday, or Thursday, some special processing is required to produce the runs and remain consistent with the date checks. No special processing is required for a Friday holiday except when the New Years holiday occurs on Friday, December 31.
- b. If the holiday is a Monday: Run PCC 01 and Update Daymast Schedules should be run with a Monday date. Runs PCC 10A and PCC 10, Validate Transaction Records should be run with a Monday date. After performing these runs proceed with normal Tuesday processing.
- c. If the holiday is a Tuesday, Wednesday, or Thursday, (or Friday holiday occurring on December 31) perform Runs PCC 10A and PCC 10 with the holiday date and then proceed with normal processing.

3.30.19.6.9.6  
(03-26-2014)  
**Daily Date Records  
(PCC-10-80)**

- (1) The Daily Date Record (PCC-10-80) is used for the Daily Master File update from Batch and Production Control Records. It controls DPR and BPR processing.
- (2) Specific fields on the date record include:

Record Position	Description
1	Record Code 0
31–38	Saturday week ending date — Input the calendar date in mmddyyyy format.
39–41	Saturday Julian Date in ddd format.
42–49	Report Date — Current date for the BPR and DPR — Input the Monday-Friday* calendar date in mmddyyyy format.
50–52	Report Julian Date in ddd format.
53	Day code — Input the applicable code for the day corresponding to the Report date above. These day codes are: 0 — Sunday 1 — Monday 2 — Tuesday 3 — Wednesday 4 — Thursday 5 — Friday 6 — Saturday
54–61	Quarter Ending Date — Input the calendar date in mmddyyyy format.
62–64	Quarter Ending Julian Date in ddd format.
65	Quarter Ending Day Code (same day codes as above)
66–67	Campus Initials: AN, AT, AU, B, C, F, KC, M, O, P
68	Process Indicator — Always “W”
69–79	Blank
80	Mid-Week Reschedule Indicator

## (3) Report Dates:

- a. When the Quarter Ending Date (i.e., June 30, September 30, or December 31) falls on a Monday through Friday, the Saturday Week Ending Date will be later than the Quarter Ending Date.
- b. The Report Date is normally a Monday through Friday. However, a “Supplemental” run can be performed (usually using a Saturday date) to capture Unit Production Record Data.
- c. The Quarter Ending Date must be June 30, September 30, or December 31.
- d. Valid campus initials are AN, AT, AU, B, C, F, KC, M, O, and P. Single initials are entered in position 67, with position 66 left blank.
- e. An asterisk (\*) will be entered in position 80 to indicate a mid-week re-schedule. Otherwise position 80 is left blank.

## (4) Specific Date Checks — Daily Processing:

- a. The report date must be one day greater than the date on the Daymast File and within the same week as the Saturday Week Ending Date. (Weekdays cannot be skipped).
  - b. The report date must be within the Quarter defined by the Quarter Ending Date.
- (5) Specific Date Checks — Special processing for holidays:
- a. If a holiday occurs on Monday, Tuesday, Wednesday, or Thursday, special processing is required to produce the runs and remain consistent with the date checks. No special processing is required for a Friday holiday except when the New Years Holiday occurs on Friday, December 31 (because it is a Quarter Ending Date).
  - b. If the holiday is a Monday: Run PCC 01, Update Daymast Schedules, (should be run with a Monday date), run PCC 10A and PCC 10 Validate Transaction Records with a Monday date. After running these runs, proceed with normal Tuesday processing.
  - c. If the holiday is a Tuesday, Wednesday, or Thursday (or Friday holiday occurring on December 31): Run PCC 10A and PCC 10 with the holiday date and then proceed with normal processing.

3.30.19.6.9.7  
(03-26-2014)

**Weekly Date Records  
(PCC-01-80)**

- (1) The Weekly Date Record (**PCC-01-80**) is used to initialize a new processing week or initialize a new quarter. It controls the WP&C report processing.
- (2) Specific fields on the date record include:

Record Position	Description
1	Record Code 0
31–38	Saturday Week Ending Date — Input the calendar date in mmddyyyy format.
39–41	Saturday Julian Date in ddd format.
42–49	(Sunday) Week Beginning Date — Input the calendar date in mmddyyyy format.
50–52	(Sunday) Julian Date in ddd format.
53	Day code — Input the applicable code for the day corresponding to the Week Beginning Date above. These day codes are: 0 — Sunday 1 — Monday 2 — Tuesday 3 — Wednesday 4 — Thursday 5 — Friday
54–61	Quarter Ending Date — Input the calendar date in mmddyyyy format.
62–64	Quarter Ending Julian Date in ddd format.
65	Quarter Ending Day Code (same day codes as above)
66–67	Campus Initials
68	Process Indicator — “W” or “Q”
69–79	Blank
80	Mid-Week Reschedule Indicator

## (3) Date Checks — Beginning and Ending:

- a. When the Quarter Ending Date (i.e., June 30, September 30, or December 31) falls on a Monday through Friday, the Saturday week ending date will be later than the Quarter Ending Date.
- b. The Week Beginning Date is normally a Sunday. However, when a Quarter Ending Date is a Sunday, Monday, Tuesday, Wednesday, or Thursday, the Week Beginning Date will not be Sunday. The Week Beginning Date cannot be a Saturday.
- c. The Quarter Ending Date must be June 30, September 30, or December 31.
- d. Valid Campus Initials are AN, AT, AU, B, C, F, KC, M, O, and P. Single initials are entered in position 67, with position 66 left blank.
- e. An asterisk (\*) will be entered in position 80 to indicate a mid-week re-schedule. Otherwise position 80 is left blank.

## (4) Specific Date Checks — Normal Weekly Processing:

- a. The Week Beginning Date must be greater than the date on the Daymast File and within the same week as the Saturday Week Ending Date.
  - b. The Week Beginning Date must be within the quarter defined by the Quarter Ending Date.
  - c. The Process Indicator must be "W". The Weekly Date Record for the period that contains the Quarter Ending Date must contain Process Indicator "W". (The next Weekly Date Record — for the first period in the new quarter — will require the Process Indicator "Q".
- (5) Special Date Checks — Normal Weekly Schedule Updates:
- a. The Process Indicator must equal: "W" for weekly updates or "Q" for quarterly updates.
  - b. The Week Beginning Date must be greater than the report date on the Daymast File.
  - c. The Saturday Week Ending Date must be exactly 7 days greater than the Week Ending Date on the Daymast File.
  - d. The Quarter Ending Date must be a valid Quarter Ending Date.
- (6) Specific Date Checks — Mid-Week Reschedule:
- a. The Week Beginning Date, Saturday Week Ending Date, and Quarter Ending Date must be equal to the dates on the Daymast.
  - b. An asterisk (\*) must be in position 80.
  - c. The Process Indicator must be "W".
- (7) End of Quarter Processing:
- a. The Quarter Ending Date must be a valid Quarter Ending Date (June 30, September 30, or December 31).
  - b. The Week Beginning Date must be one day greater than the date on the Daymast File and within the same week as the Saturday Week Ending Date.
  - c. The Week Beginning Date must be within the quarter defined by the Quarter Ending Date.
  - d. The Process Indicator must be "Q" for the first period after the period that contained the Quarter Ending Date.

3.30.19.6.10  
(02-12-2025)  
**Batch Profile Report  
(PCC-32-40)**

- (1) The (BPR) Batch Profile Report (**PCC-32-40**) is used by pipeline managers to track and plan the work for their areas. The BPR is received daily and is generated by data input from the batch control records from BBTS. See Exhibit 3.30.19-8 for a sample of the PCC 3240.
- (2) The BPR complements the DPR. It reflects the location of batches of work by program in the pipeline functions on any given day and is a means of identifying and tracking over age and/or expedite batches. The BPR shows the daily flow of work in progress in the pipeline by program and function. The format of this report is a program major with all batches relating to such program as minor. The BPR contains page breaks after each five-digit program number. For each program number, the related batches are listed in numerical sequence. This facilitates monitoring of selected programs and serves as a means of identifying and tracking behind schedule and expedite batches. Also furnished as line items are the workload inventories for each function in the pipeline for each program.



3.30.19.6.11  
(02-12-2025)

### Batch Profile Production Adjustments

- (1) Batch Profile Adjustments are used to replace fields on the Batch Profile with fields from the Batch Profile Adjustment Records. Input data can be entered on Form 5406, Batch Profile Adjustment Log.
- (2) Fields on the Batch Profile Adjustment Log include:

Record Position	Title
1	Record Code — Always “7”
2	Adjustment Code — 1, 2, or 3; see IRM 3.30.19.6.11(3)
4	Type Code — Always “3”
8–12	From Organization Code
13–15	From Function Code
16–20	Program Code
21–24	Batch Sequence Number
25–29	To Organization Code
30–32	To Function Code
33–40	Program Title
57–59	Release Date (Julian 001–366)
60–61	Cycle
62–64	Received Date (Julian 001–366)
65–68	Estimated Volumes
69–72	Actual Volume
80	ISRP Code “D” or Blank

All positions not specified are left blank. See Exhibit 3.30.19-16 for BPR Adjustment record layout.

- (3) Adjustment Codes for Batch Profile Adjustments include:

Adj. Code	Action
1	Drop record from BPR one day after current processing.
2	Correct erroneous report data on BPR.
3	Adjust ISRP volumes when the sum of the partial batches doesn’t equal the actual volume.

- (4) The Record Code, Adjustment Code, Type Code, Program Code and Batch Sequence Number are required. Other fields are input only if the data is being changed.

- (5) The “From” Organization and “From” Function Codes are required for ISRP Adjustment Code 3 adjustments.
- (6) If either the “From” Organization and Function Codes or the “To” Organization and Function Codes are present, the other codes must also be present also.
- (7) To drop a record from the Batch Profile (7–1–3 adjustment), only the Record Code, Adjustment Code, Type Code, Program Code, Batch Sequence Number, and Actual Volume should be input. The Actual Volume should be 0000.
- (8) See IRM 3.30.19.6.9.4 for Sample Manual Adjustments to the Batch Profile Report.

3.30.19.7  
(03-26-2014)

#### **Individual Performance**

- (1) This system provides a uniform system for reporting all staff-hours required for Performance and Cost Reports.

3.30.19.7.1  
(02-12-2025)

#### **Scope**

- (1) All employees assigned to report to the campus WP&C will use Form 3081, Employee Time Report to report staff-hours. These staff-hours will reflect OFP Code combinations containing five-digit specific Organization Codes, three-digit specific Function Codes, and five-digit specific Program Codes (see Exhibit 3.30.19-1) Form 3081 data for campus employees is used for Project PCA and Measured Employees Performance System (MEPS).
- (2) All campuses use a system which combines time reporting for workload and time and attendance (T&A) called Single Entry Time Reporting (SETR). Specific details on filling out paper Form 3081 can be found in IRM 3.30.50, Project PCA Production Control Accounting. Timekeeping and Leave information can be found on IRS Source under Employee Resources at *Timekeeping & Leave*.

3.30.19.7.2  
(02-12-2025)

#### **Related IRMs**

- (1) The detailed instructions for completion of all employee records and provision for individual performance outputs are contained in IRM 3.30.50, Project PCA Production Control Accounting, and IRM 3.43.405, Measured Employees Performance System (MEPS) for Managers of Measured Employees.
- (2) The manual for Project PCA is maintained by C:DC:TS:CAS:SP:PM:M. The manual for MEPS is maintained by C:DC:TS:CAS:SP:PM:Q.

3.30.19.7.3  
(02-12-2025)

#### **Output Provided**

- (1) Campus assignment of the third digit of a Function Code to produce reports reflecting sub-breaks of data is allowable as prescribed in IRM 3.30.20, Organization Function and Program (OFP) Codes. In cases where only summaries of data by operation or department are desired (in lieu of individual employee data), the options afforded in the computer programs for Project PCA (551) should be employed. Printouts may be produced by operation or department by use of appropriate control records provided in Project PCA (551).

3.30.19.8  
(03-26-2014)

#### **Obsolete Incentive Pay Program**

- (1) The Incentive Pay Program is obsolete.

- 3.30.19.9  
(02-12-2025)  
**Work Planning and Control (WP&C) System, Organization, Function and Program (OFP) Code List**
- (1) IRM 3.30.20, Organization Function and Program (OFP) Codes, and Document 5995A contain guidelines, procedures and instructions applicable to the various OFP codes.
  - (2) IRM 3.30.20, Organization Function and Program (OFP) Codes, is distributed on separate schedule and Document 5995A is available via the OFP Code Web Site link located at *Organization Function Program (OFP) Code* to ensure the availability to all units at the campuses and all appropriate organizations in the business operating divisions.
- 3.30.19.10  
(03-26-2014)  
**Reconciliation of Payroll and Performance and Cost Report**
- (1) The Reconciliation of Payroll and Performance and Cost Report, Form 5462 is a periodic report designed to provide the BOD a tool to help maintain the integrity of the WP&C reports. This report is a recap of Payroll monies paid out by the Treasury on behalf of the campus. The recaps identify by category the amounts paid out for regular time, overtime, night differential, holiday pay, etc. The expended hours and the cost of those hours, as reflected in the WP&C Managers Report (PCC-60-40) and the Abstract Report (PCC-46-40) are combined, and then compared to the totals from the Payroll recaps. The resulting report is the Payroll Reconciliation Report.
  - (2) The following current reports are needed to prepare Form 5462, Reconciliation of Payroll and Performance and Cost Report:
    - Grade Structure and FTE Realized Report, Report GS6,
    - Managers Report,
    - Abstract Report,
    - SCRS Managers Performance Adjustments Log, Form 8069, and
    - Payroll Accounting Report.
  - (3) Refer to BOD guidelines for preparation of the Reconciliation of Payroll and Performance and Cost Report, Form 5462.

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**Exhibit 3.30.19-1 (03-26-2014)****Organization, Function and Program Code**

Below is a layout describing the breakdown of an OFP code for the Submission Processing and Compliance Services campuses.

Organization	Function	Program
12345	678	9 10 11 12 13
00000	000	0 00 00 00 00
1 – Campus 2 – Operation 3 – Department 4 – Team 5 – Team <b>Note:</b> Orgs 2X - 3X are used for Submission Processing. <b>Note:</b> Orgs 7X - 8X are used for Compliance Services.	6 and 7 - Work Action or Group Actions  8 - Specific Action	9 - Major Program Area  10 thru 13 – Used as necessary to identify returns, documents, and categories

Below is a layout describing the breakdown of an OFP code for the Accounts Management campuses.

Organization	Function	Program
12345	678	9 10 11 12 13
00000	000	0 00 00 00 00
1 – Customer Campus/ Operations 2 – Department 3 – Team 4 – Team 5 – Team <b>Note:</b> Orgs AX - FX are used for Accounts Management.	6 and 7 - Work Action or Group Actions  8 - Specific Action	9 - Major Program Area  10 thru 13 - Used as necessary to identify returns, documents, and categories

Below is a layout describing the breakdown of an OFP code for Stakeholder Partnerships, Education and Communication (SPEC).

Organization	Function	Program
12345	678	9 10 11 12 13
00000	000	0 00 00 00 00

**Exhibit 3.30.19-1 (Cont. 1) (03-26-2014)**  
**Organization, Function and Program Code**

Organization	Function	Program
1 – Business Operating Division 2 – Area 3 – Territory 4 – Team 5 – Team <b>Note:</b> Org KX is used for Stakeholder Partnerships, Education and Communication (SPEC).	6 and 7 - Work Action or Group Actions  8 - Specific Action	9 - Major Program Area  10 thru 13 - Used as necessary to identify returns, documents, and categories

**Exhibit 3.30.19-2 (03-26-2014)**  
**Broad Program Summaries**

Below is an explanation of how program codes are categorized.

<b>PROGRAM CODES</b>	<b>EXPLANATION</b>
0XXXX	General Programs
1XXXX	BMF Programs
2XXXX	Statistics of Income Operation Programs
3XXXX	Miscellaneous Programs
4XXXX	IMF Programs
50XXX - 57XXX	Agency Wide Shared Services / Strategic Human Resources
58XXX - 59XXX	Overhead Programs
60XXX	Telephone Programs
61XXX - 68XXX	Collection Programs
7XXXX	NMF and EP Programs
78XXX - 79XXX	Information Technology
8XXXX	Special Programs
90XXX - 95XXX	Fraud Detection / Criminal Investigation and Examination Programs
97XXX - 98XXX	Special Programs

**Exhibit 3.30.19-3 (02-12-2025)****Daily Workload and Staff-hours Schedule Report (PCB-04-40)**

Below is an example layout of a Daily Workload and Staff-hours Schedule Report (PCB-04-40).

P-R-F PCB-04-40		DAILY WORKLOAD AND STAFFHOURS SCHEDULE										REPORT DATE 09-24-2024		
XXXX	SERVICE CENTER	PERIOD BEGINNING 10-01-2024										PERIOD ENDING 12-31-2024	REVISION NO. 0	
0 ORG 34000 DOCFRFP FUNCTION 210 EXAMINE PROGRAM 43112 1040 PY		STD	MON VOL	TUE VOL	WED VOL	THU VOL	FRI VOL	WKLY VOL	WKLY SH'S	CUM VOL	CUM SH'S	CUM STD		
W/E 279	10-05	21.1		1,658	1,655	1,655	1,655	6,623	314	6,623	314	21.1		
W/E 286	10-12	28.9	1,662	1,660	1,660	1,660	1,660	8,302	287	14,925	601	24.8		
W/E 293	10-19	22.0		1,154	1,151	1,151	1,151	4,607	209	19,532	810	24.1		
W/E 300	10-26	22.2	1,643	1,640	1,640	1,640	1,640	8,203	369	27,735	1,179	23.5		
W/E 307	11-02	20.7	1,854	1,851	1,851	1,851	1,851	9,258	448	36,993	1,627	22.7		
W/E 314	11-09	23.0	2,437	2,433	2,433	2,433	2,433	12,169	529	49,162	2,156	22.8		
W/E 321	11-16	28.9		1,688	1,685	1,685	1,685	6,743	233	55,905	2,389	23.4		
W/E 328	11-23	17.4	1,703	1,703	1,703	1,703	1,703	8,515	489	64,420	2,878	22.4		
W/E 335	11-30	19.5	1,393	1,391	1,391	1,391	1,391	5,566	286	69,986	3,164	22.1		
W/E 342	12-07	24.7	1,177	1,175	1,175	1,175	1,175	5,877	238	75,863	3,402	22.3		
W/E 349	12-14	19.9	2,108	2,106	2,106	2,106	2,106	10,532	528	86,395	3,930	22.0		
W/E 356	12-21	18.0	2,552	2,550	2,550	2,550	2,550	12,752	708	99,147	4,638	21.4		
W/E 363	12-28	21.0	2,123	2,122	2,122	2,122	2,122	8,489	405	107,636	5,043	21.3		
W/E 365	12-31									107,636	5,043	21.3		



## Exhibit 3.30.19-4 (02-12-2025)

## Weekly Workload and Staff-hours Schedule Report (PCB-05-40)

Below is an example layout of a Weekly Workload and Staff-hours Schedule Report (PCB-05-40).

P-R-F		PCB-05-40		WEEKLY WORKLOAD AND STAFFHOURS SCHEDULE					REPORT DATE 09-24-2024				
XXXX		SERVICE CENTER		PERIOD BEGINNING		10-01-2024		PERIOD ENDING		12-31-2024		REVISION NO.	
0 ORG 34000 DOCRFOP FUNCTION 210 EXAMINE PROGRAM 43112 1040 PY													
W/E	STD	VOLUME	PERIOD		STAFF-HRS	STAFF-WKS	CUM VOLUME	CUM STAFF-HRS	CUM STD				
			STAFF-HRS	STAFF-WKS									
10-05	21.1	6,623	314	9.8			6,623	314	21.1				
10-12	28.9	8,302	287	7.2			14,925	601	24.8				
10-19	22.0	4,607	209	6.5			19,532	810	24.1				
10-26	22.2	8,203	369	9.2			27,735	1,179	23.5				
11-02	20.7	9,258	448	11.2			36,993	1,627	22.7				
11-09	23.0	12,169	529	13.2			49,162	2,156	22.8				
11-16	28.9	6,743	233	7.3			55,905	2,389	23.4				
11-23	17.4	8,515	489	12.2			64,420	2,878	22.4				
11-30	19.5	5,566	286	8.9			69,986	3,164	22.1				
12-07	24.7	5,877	238	6.0			75,863	3,402	22.3				
12-14	19.9	10,532	528	13.2			86,395	3,930	22.0				
12-21	18.0	12,752	708	17.7			99,147	4,638	21.4				
12-28	21.0	8,489	405	12.7			107,636	5,043	21.3				
12-31							107,636	5,043	21.3				

Below is an example layout of the WP&C Performance and Cost Report (Managers Report (PCC-60-40)).

\* - CUMULATIVE FIGURE ADJUSTED THIS WEEK  
\*\*\* - INDEX OF PERFORMANCE EXCEEDS 999.4%

**Exhibit 3.30.19-5 (Cont. 1) (02-12-2025)**  
**Managers Report (PCC-60-40)**

Column Heading	Description
Period Ended	Period for which the data will be displayed.
Receipts Volume	The weekly volume of work received and is obtained from daily production reporting.
Production Sched	The scheduled work units for the period and is obtained from the master file in the scheduling program.
Production Actual	The actual work units produced or completed for the report period and are obtained from batch control or unit production records specified in production control.
Production Inventory	Balance of work units on hand at the end of the reporting period. This is a mathematical calculation of the previous weekly inventory plus weekly period receipts minus actual production achieved for the current period.
Staff-hours Sched	The number of staff-hours that have been scheduled to produce the work units in Item (3) is also obtained from the master file in the scheduling program.
Staff-hours Stand	The number of staff-hours that would have been used if the actual production had been accomplished at the standard production rate. For unmeasured programs, actual staff-hours used are recognized also as a standard staff-hour. This is a calculation of what was actually produced (Item #4) divided by the standard production rate (Item #10).
Staff-hours Actual	Reflects the actual staff-hours used. Data comes from the Employees Time Records, Forms 3081.
Staff hours Actual Cost	The dollar costs of the actual hours used based on hourly rates of pay Computed from Employee Time Report data and the cost per hour contained on the Employee Master File.
Stand Rate	Reports the standard production rate, which was projected in the Workload Schedules. Scheduled production divided by scheduled staff hour's compute to stand rate.
Stand Rate	Second level standard rate appears under standard rate on the summary OFP and equals the actual production divided by the standard staff hours.
Actual Rate	Derived by dividing actual production by actual staff-hours.
Index of Perf	Measures Direct Staff-hours, in terms of a percentage, which relates staff-hours actually used to staff-hours that would have been used if production had been at standard production rates. The percentage is computed by dividing standard staff-hours by actual staff-hours. The advantage of this computation is that summaries of standard and actual staff-hours can be made at function and organization levels and an overall index computed which gives proper weight to each component. An index is also possible for an entire program considering all functions involved. For Overhead staff-hours, this is a ratio of scheduled vs. actual staff-hours.

**Exhibit 3.30.19-5 (Cont. 2) (02-12-2025)**  
**Managers Report (PCC-60-40)**

Column Heading	Description
Staff-Hour Status-Vol Var	Identifies the number of staff-hours above or below (–) those scheduled which are strictly due to the volume (number of work units) being above or below that which was scheduled. Determined by subtracting scheduled staff-hours from standard staff-hours. (Direct Staff-hours only).
Staff-Hour Status Eff	The number of staff-hours represented by above or below (–) standard production period. Determined by subtracting Std. Staff hours from Act Staff hours (Direct Staff hours only).
(Staff-Hour Status-Net Status)	The net staff-hour status that represents the difference of scheduled staff-hours less actual staff-hours. Since scheduled staff-hours represent the hours, which were budgeted in the Financial Plan, this figure represents the difference from plan. If hours are less than planned, a minus (–) sign will follow the figure. The status determined here is as of the date of the report.
(Staff-Hour Status-Remain in Period)	A status figure of staff-hours actually used to date compared to what has been projected for the entire period. The remainder is shown on the report. If the staff-hours scheduled for the period are greater than the actual cumulative to-date staff-hours, the difference is entered without a sign. If the cumulative to-date staff-hours exceed the staff-hours scheduled for the period, the difference is followed by a minus sign.

## Exhibit 3.30.19-6 (02-12-2025)

## Program Analysis Report (PCC-62-40)

Below is an example layout of the WP&C Program Analysis Report (PCC-62-40).

P/R/F PCC-62-40		SC WP&C PROGRAM ANALYSIS REPORT										PERIOD ENDED 11-02-2024		WKLY			
(		PERFORMANCE										{		EVALUATION		)	
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Exhibit 3.30.19-6 (Cont. 1) (02-12-2025)  
Program Analysis Report (PCC-62-40)

P/R/F PCC-62-40

KANSAS CITY SC WP&C PROGRAM ANALYSIS REPORT

PERIOD ENDED 11-02-2024 WKLY

(		PERFORMANCE										)										EVALUATION																																									
(RECEIPTS)\(		PRODUCTION										STAFF-HOURS										INDEX(		STAFF-HOUR STAT																																							
PROGRAM		ORGANIZATION( VOLUME ) (										SCHED										STAND ACTUAL										ACTUAL)(STAND ACTUAL) OF (		DUE TO )NET		REMAIN																											
FUNCTION		ACTUAL INVENTORY)										(SCHED										STAND ACTUAL										COST RATE		RATE PERF		VOL EFF		STATUS IN		PERIOD																							
		ACTUAL										STAND										ACTUAL										COST		RATE		PERF		VOL		EFF		STATUS		IN		PERIOD																	
		44254										6										1										2276										7375.7		92.6		1		5-		116		111											
520		CENTCONT										52										10										8116										4234.3		100.5		2		42-		399		357		272-									
PER		9500																																																													
CUM		41598										18004										4117										10838																															
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36000		INPCOROP																																																													
540		REFILING																																																													
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00001		AIMSASCO																																																													
36000		INPCOROP																																																													
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00002		TRANSEMF																																																													
31000		RECCONOP																																																													
140		EXTRACT																																																													
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CUM																																																															
00002		RESINPCO																																																													
31000		RECCONOP																																																													
720		RECSRT&M																																																													
PER		6782																																																													
CUM		72391																																																													
00002		STUDY																																																													
34000		DOCPROP																																																													
770		CORRTYPE																																																													
PER																																																															
CUM																																																															
		480										65	402	402	65	69	293	1784	7432	94	137	4	109	4	807																																						

\* - CUMULATIVE FIGURE ADJUSTED THIS WEEK

\*\* - VOLUME POINT OF COUNT FOR PROGRAM

\*\*\*- INDEX OF PERFORMANCE EXCEEDS 999.4%

**Exhibit 3.30.19-6 (Cont. 2) (02-12-2025)**  
**Program Analysis Report (PCC-62-40)**

<b>Column Heading</b>	<b>Description</b>
Period Ended	Period for which the data will be displayed.
Receipts Volume	The weekly volume of work received and is obtained from daily production reporting.
Production Sched	The scheduled work units for the period and is obtained from the master file in the scheduling program.
Production Actual	The actual work units produced or completed for the report period and are obtained from batch control or unit production records specified in production control.
Production Inventory	Balance of work units on hand at the end of the reporting period. This is a mathematical calculation of the previous weekly inventory plus weekly period receipts minus actual production achieved for the current period.
Staff-hours Sched	The number of staff-hours that have been scheduled to produce the work units in Item (3) is also obtained from the master file in the scheduling program.
Staff-hours Stand	The number of staff-hours that would have been used if the actual production had been accomplished at the standard production rate. For unmeasured programs, actual staff-hours used are recognized also as a standard staff-hour. This is a calculation of what was actually produced (Item #4) divided by the standard production rate (Item #10).
Staff-hours Actual	Reflects the actual staff-hours used. Data comes from the Employees Time Records, Forms 3081.
Staff hours Actual Cost	The dollar costs of the actual hours used based on hourly rates of pay Computed from Employee Time Report data and the cost per hour contained on the Employee Master File.
Stand Rate	Reports the standard production rate, which was projected in the Workload Schedules. Scheduled production divided by scheduled staff hour's compute to stand rate.
Stand Rate	Second level standard rate appears under standard rate on the summary OFP and equals the actual production divided by the standard staff hours.
Actual Rate	Derived by dividing actual production by actual staff-hours.
Index of Perf	Measures Direct Staff-hours, in terms of a percentage, which relates staff-hours actually used to staff-hours that would have been used if production had been at standard production rates. The percentage is computed by dividing standard staff-hours by actual staff-hours. The advantage of this computation is that summaries of standard and actual staff-hours can be made at function and organization levels and an overall index computed which gives proper weight to each component. An index is also possible for an entire program considering all functions involved. For Overhead staff-hours, this is a ratio of scheduled vs. actual staff-hours.

**Exhibit 3.30.19-6 (Cont. 3) (02-12-2025)**  
**Program Analysis Report (PCC-62-40)**

Column Heading	Description
Staff-Hour Status-Vol Var	Identifies the number of staff-hours above or below (–) those scheduled which are strictly due to the volume (number of work units) being above or below that which was scheduled. Determined by subtracting scheduled staff-hours from standard staff-hours. (Direct Staff-hours only).
Staff-Hour Status Eff	The number of staff-hours represented by above or below (–) standard production period. Determined by subtracting Std. Staff hours from Act Staff hours (Direct Staff hours only).
(Staff-Hour Status-Net Status)	The net staff-hour status that represents the difference of scheduled staff-hours less actual staff-hours. Since scheduled staff-hours represent the hours, which were budgeted in the Financial Plan, this figure represents the difference from plan. If hours are less than planned, a minus (–) sign will follow the figure. The status determined here is as of the date of the report.
(Staff-Hour Status-Remain in Period)	A status figure of staff-hours actually used to date compared to what has been projected for the entire period. The remainder is shown on the report. If the staff-hours scheduled for the period are greater than the actual cumulative to-date staff-hours, the difference is entered without a sign. If the cumulative to-date staff-hours exceed the staff-hours scheduled for the period, the difference is followed by a minus sign.



Exhibit 3.30.19-7 (02-12-2025)  
Abstract Report (PCC-46-40)

Below is an example layout of the SC WP&C Performance and Cost Report (Abstract Report (PCC-46-40)).

P/R/F PCC 46 40																																								
ABSTRACT REPORT		XXXX	SC WP&C PERFORMANCE AND COST REPORT												PERIOD ENDED	11/02/2024																								
ORGANIZATION 35000		PROGRAM ACTIVITY 2B												EMPLOYMENT CATEGORY												0														
WEEK ENDED	(	(	HOURS	BASIC	COST	(	PAID	HOURS	OVERTIME	COST	(	UNPAID	HOURS	OVERTIME	COST	(	INTER-ACTY	HOURS	OVERTIME	COST	(	SC DET-IN	HOURS	OVERTIME	COST	(	TOTAL	COST												
																													PERIOD DATA											
																													CUMULATIVE DATA											
10-05			6363		141837		160		5258		16		350		2183		6635		149628		6635		149628		6635		149628		149628											
10-12			8337		186600		254		8485		77		1864		1971		8750		198920		8750		198920		8750		198920		198920											
10-19			8235		184266		384		12872		17		379		3512		8796		201029		8796		201029		8796		201029		201029											
10-26			8145		183507		257		8537		36		745		1932		8518		194721		8518		194721		8518		194721		194721											
11-02			8230		185085		402		13773		46		927		2754		8799		202539		8799		202539		8799		202539		202539											
TOTAL			39310		881295		1458		48925		192		4265		12352		41497		946837		41497		946837		41497		946837		946837											
10-05			6363		141837		160		5258		16		350		2183		6635		149628		6635		149628		6635		149628		149628											
10-12			14700		328437		414		13743		93		2214		4154		15385		348548		15385		348548		15385		348548		348548											
10-19			22935		512703		799		26615		109		2593		7666		24181		549577		24181		549577		24181		549577		549577											
10-26			31080		696210		1055		35152		145		3338		9598		32699		744298		32699		744298		32699		744298		744298											
11-02			39310		881295		1458		48925		192		4265		12352		41497		946837		41497		946837		41497		946837		946837											

**Exhibit 3.30.19-7 (Cont. 1) (02-12-2025)**  
**Abstract Report (PCC-46-40)**

The columns in the Abstract Report are described as follows:

<b>Column Heading</b>	<b>Description</b>
Week Ended	The Saturday week ending date.
Basic Hours and Cost	Regular hours including night differential and Sunday differential costs.
Paid Overtime	All hours and costs of work officially approved as paid overtime.
Unpaid Overtime	Hours and costs of officially approved credit hours or compensatory time. These appear at the time the employee works the overtime for consistency with other Performance and Cost figures.
Inter-Activity SC Details In	Includes hours and costs of employees detailed into an organization from an area covered by a different Management Activity Code.
Total Hours	The total Basic, Paid Overtime, Unpaid Overtime, Inter-Activity SC Details In, and Non-Service Center Details In hours.
Total Cost	The total of Basic, Paid Overtime, Unpaid Overtime, and Inter-Activity SC Details In costs.
Night Differential Memorandum Items	Hours and costs attributable to Night Differential pay. Basic salary costs are not included.
Sunday Premium Pay	Hours and costs attributable to Sunday Premium Pay. Basic salary costs are not included.
Compensatory Leave	Includes hours and costs for compensatory leave taken.
Service Center Details In	Includes details in from outside the organization, but from within the same Program Activity Code. For Example, a detail from organization 34000 to organization 35000 are both within Program Activity Code 2B.
Total	Total Hours and costs for the period. This line may be different from the cumulative total because adjustments to the WP&C correct only the cumulative data.

**Exhibit 3.30.19-8 (02-12-2025)**  
**Batch Profile Report (PCC-32-40)**

Below is an example layout of the Service Center Batch Profile Report (PCC-32-40).

P/R/F PCC-32-40											
PROGRAM 43115 CONVER			SERVICE CENTER BATCH PROFILE REPORT				PREVIOUS				
SEQ	CY	ACT/ES	REC	TRANSACTIONS		LAST	REPORT	NOW	REL	CUM	BATCH
NO	NO	VOLUME	DATE				IN	IN	DATE	VOL TO	IDENT
							DIS	DIS			
1622	47	27	233			180 210/880 190/230/ 35-230	610 313*	27			233 104
1623	47	43	253			180 210/880 190/230/ 35-230	610 313*	43			253 104
1624	47	7	305			180/210 880/ 34-190	230 317		7		305 104
1625	47	11	305			180/210 880/ 34-190	230 317		11		305 104
1626	46	4E	290			180 210 34-880	190 311*				290
1627	48	18E	270			31-180	210 319				270 A S
1628	48	22E	240			31-180	210 319				240 EZ
INVENTORY FUNCTION											
VOLUME											
								210	190	230	610
								40	4	18	70
CYCLE TOTAL 46											
47											
48											
TOTAL ACTUAL/ESTIMATED VOLUME 62				CLEARED DIS - TODAY				70			
LESS CLEARED DIS				- TOTAL				70			
RELEASE DATE COLUMN											
* - CURRENT DATE IS EQUAL TO OR WITHIN 3 DAYS PRIOR TO RELEASE DATE											
} - CURRENT DATE IS LATER THAN THE RELEASE DATE											
3(30) (27) 4.1 (2) (J)											

**Exhibit 3.30.19-8 (Cont. 1) (02-12-2025)**  
**Batch Profile Report (PCC-32-40)**

The columns in the Batch Profile Report are described as follows:

Column Heading	Description
Program Number	The number assigned to each form or document.
Date	The report calendar date and the three-digit slash (/) Julian date.
Error Codes	<p>A one-letter code indicating problems with the BPR data. If more than one error is detected; only one error code will be printed. Priority order of the codes is E, B, A, C, F and D.</p> <p><b>Code Condition</b></p> <p><b>A.</b> Establishing a batch on the BPR with a “From Function” other than 180.</p> <p><b>B.</b> The “Cum Volume Cleared DIS” is greater than the total volume of the batch.</p> <p><b>C.</b> An attempt is made to make an adjustment code 3 adjustment, and the batch is not in Function 230 or 450.</p> <p><b>D.</b> An attempt to establish a batch with a release date less than the current report date, or the received date is greater than the current received date.</p> <p><b>E.</b> A function in a workflow sequence has not reported the batch as complete, but a later function in the sequence has reported the batch as complete. (e.g., a missing input record.) Unmatched program codes will also appear with error code (E).</p> <p><b>F.</b> An adjustment record is received for a batch established on the BPR.</p> <p>*The asterisk, although not an error code, appears in the same column as the error codes. It indicates that the batch has cleared all service center processing and will be dropped from the BPR the following day.</p> <p><b>Note:</b> Adjustment data that results in error codes C or F will not post to the batch master file. Adjustment actions that result in the other codes will be posted.</p>
Batch Sequence Number	A four-digit number that identifies a specific Batch. The current system is zero filled to the right of the batch sequence number which can be as low as 1.
Cycle Numbers	The service center cycle in which the scheduled release date falls.
Actual/Estimated Volume	The number of documents within the batch. An “E” following the volume indicates an estimated volume.
Received Data	The Julian date of the earliest received return in the batch.

**Exhibit 3.30.19-8 (Cont. 2) (02-12-2025)**  
**Batch Profile Report (PCC-32-40)**

Column Heading	Description
Previous Transactions	Lists the functions that have completed processing of the batch. Each following a function number indicates the passage of one working day. The absence of a slash indicates that the batch went to the next function of same day it was received. (The BBTS will not show slashes: it will show the actual number of days the batch is in each function.)
Last Reported Function	The last function that the batch cleared. The two digits that occasionally appear in front of the function identify the branch of that function. They also indicate that the batch was released by that function the previous day.
Now in Function	The batch is now in this function.
Release Date	This last day that the batch should clear all service center processing (including Function 610) to meet the workday cycle (for example, 11-day or 16-day cycles). An asterisk (*) indicates that the current date is equal to or within 3 days before the release date. A right bracket (]) indicates that the current date is later than the release date.
Cum Volume Cleared DIS	The partial or total batch volume completed and released from DIS. Partial volumes will also show the volume yet to be cleared in the "To be Cleared DIS" column. Also shown is the total volume of batches that have cleared DIS and shifted to Function 610 (System Operations).
To Be Cleared DIS	The number of documents in the batch that have not yet cleared DIS. When all of the documents in the batch have cleared DIS, the batch is automatically shifted to Function 610 on the BPR.
Batch Identification	A seven-position field to be used at the service center's option. Whatever is in positions 73-79 of the Batch and Production Control Record will be printed here.
Inventory Function/Volume	A list of the inventory by function. Under the total inventory by function is another list that shows the inventory by function separated by cycles. Volume figures are the total of the batch volume with the function number in "Now in Function." The inventory for Function 610 includes the total of all batches that have shifted to Function 610 on the BPR that day.
Cycle Total	Shows the inventory by function separated by cycles. Volume figures are the total of all batch volumes with that function number in "Now in Function." The inventory for Function 610 includes the total of all batches that have shifted to Function 610 on the BPR that day.
Total Actual/Estimated Volume	The total of all the figures in the "ACT/ES Volume" column.

**Exhibit 3.30.19-8 (Cont. 3) (02-12-2025)**  
**Batch Profile Report (PCC-32-40)**

Column Heading	Description
Cleared DIS Today/Total	The figure for "Today" indicates the volume that cleared DIS on the day of the report. The "Total" figure is the total of Column 12, Cum Volume Cleared DIS. A manager can use the BPR to estimate the volume coming into the unit and calculate the number of staff hours needed for processing.

## Exhibit 3.30.19-9 (02-12-2025)

## Daily Production Report — Organization Sequence (PCC-24-40)

Below is an example layout of the Daily Production Report - Organization Sequence (PCC-24-40).

S/R/F			FCC-24-40		SC	DAILY PRODUCTION REPORT - ORGANIZATION SEQUENCE								
ORG			34000		DOCPRFOP		OPENING		PERIOD DATA		CUMULATIVE DATA		SCHED	
FUN	PROG	PROG TITLE	INV.	ACTUAL RECEIPTS	SCHEDULED	ACTUAL PRODUCTION	CLOSING INV.	ACTUAL RECEIPTS	SCHEDULED	ACTUAL PRODUCTION	STATUS	REMARKS		
190	36720	TAS RES	0	0	0	0	0	0	0	0	0	0	.0	
190	43110	1040OTFP	199	5,100	1,900	4,361	938	1,423,052	1,374,318	1,422,114	47,796	1.3		
190	43111	REWORK	0	0	0	0	0	0	0	0	0	0	.0	
190	43112	1040 PY	1,845	2,383	2,307	2,483	1,745	995,385	980,703	993,640	12,937	3.1		
190	43113	CONVPIL	0	0	0	0	0	0	0	0	0	0	.0	
190	43114	1040PP	18	1	49	18	1	55,050	54,489	55,049	560	.3		
190	43115	CONVER	18	4	23	18	4	6,292	6,232	6,288	56	9.2		
190	43116	EIP 2020	0	0	0	0	0	0	0	0	0	0	.0	
190	43117	NOREF/CE	0	0	0	0	0	56,087	56,087	56,087	0	.0		
190	43118	MISDIRCY	0	0	0	0	0	0	0	0	0	0	.0	
190	43119	MISDIRPY	0	0	0	0	0	0	0	0	0	0	.0	
190	43120	1040SR	1,215	225	2,676	1,215	225	351,214	432,800	350,989	81,811	25.2		
190	43122	1040SRPY	227	150	1,033	317	60	55,813	70,593	55,753	14,840	38.2		
190	43124	1040SRPP	4	0	18	4	0	4,705	5,905	4,705	1,200	32.3		
190	43126	EIP 2020	0	0	0	0	0	0	0	0	0	0	.0	
190	43127	1040SRNR	0	0	0	0	0	29,695	29,695	29,695	0	.0		
190	43130	TSOTFPNE	0	0	0	0	0	0	0	0	0	0	.0	
190	43210	1040 FP	0	0	0	0	0	130,530	130,486	130,530	44	.0		
190	43211	DECD FP	0	0	0	0	0	0	0	0	0	0	.0	
190	43218	MISDIRCY	0	0	0	0	0	0	0	0	0	0	.0	
190	43220	1040SRFP	0	0	0	0	0	44,365	44,350	44,365	15	.0		
190	43300	FORM8938	0	0	73	0	0	5,899	6,735	5,899	836	20.0		
190	43302	F8938 PY	0	0	0	0	0	0	0	0	0	0	.0	
190	43310	F8938 NR	0	0	0	0	0	0	0	0	0	0	.0	

**Exhibit 3.30.19-9 (Cont. 1) (02-12-2025)****Daily Production Report — Organization Sequence (PCC-24-40)**

The columns in the Daily Production Report are described as follows:

<b>Column Heading</b>	<b>Description</b>
Program Number	The five-digit code assigned to the form being processed, shown to the immediate right.
Organization	The five-digit code assigned to the branch responsible for the listed function.
Function/Function Title	The three-digit code and the title of the function.
Opening Inventory	The previous day's Daily Closing Inventory, plus or minus any Adjustments.
Period Actual Receipts	Receipts for Function 110 obtained from the receipt field on the pipeline receipts record. All other receipts are obtained from Batch and Production Control Records.
Period Scheduled Production	Obtained from the Service Center Workload Schedules.
Period Actual Production	Obtained from Batch and Production Control Records.
Closing Inventory	The Opening Inventory plus the period Actual Receipts minus the period Actual Production.
Cumulative Actual Receipts	The cumulative actual receipts since January 1.
Cumulative Scheduled Production	<p>In January through June, the cumulative scheduled production volume since January 1, taken from workload schedules.</p> <p>In July through September, this is the actual production from January through June plus the scheduled production from July 1 to date.</p> <p>In October through December, this is the January – September actual production plus the scheduled production from October to date.</p>
Cumulative Actual Production	The cumulative actual production since January 1.
Status	The cumulative Actual Production minus the Cumulative Scheduled Production. A positive number indicates production volume over the schedule. A negative number indicates volume under the schedule.



**Exhibit 3.30.19-9 (Cont. 2) (02-12-2025)****Daily Production Report — Organization Sequence (PCC-24-40)**

Column Heading	Description
Scheduled Percentage Remaining to the End of the Scheduling Period	<p>The Actual Volume processed (divided by) the total volume scheduled (plus prior period actual) for the period (January 1 until the end of the period). These percentages are computed as follows:</p> <p><b>To the end of June</b>  Percentage Remaining = 100% (minus) Cumulative Actual Production (divided by) Scheduled Volume (1/1 – 6/30)</p> <p><b>To the end of September</b>  Percentage Remaining = 100% (minus) Cumulative Actual Production (divided by) Cumulative July--Sept. Scheduled Production  (1/1 – 6/30) + Actual Volume</p> <p><b>To the end of December</b>  Percentage Remaining = 100% (minus) Cumulative Actual Production (divided by) Cumulative Oct.--Dec. Scheduled Production  (1/1 – 9/30) + Actual Volume</p>
Total Program Ending	<p>The total of the closing inventories excluding any negative inventories.</p> <p>There should never be any inventories in Program Deletes (960) and Reinputs (970).</p> <p>Volumes in Function 910 through 970 are taken from project PCD (565).</p>

## Exhibit 3.30.19-10 (02-12-2025)

## Daily Production Report — Program Sequence (PCC-22-40)

Below is an example layout of the Daily Production Report - Program Sequence (PCC-22-40).

P/R/F PCC 22 40												
PROG 43112 1040 PY												
ORG FUN	FUN TITLE	OPENING INV.	XXXX		SERVICE CENTER		DAILY PRODUCTION REPORT - PROGRAM SEQUENCE					
			ACTUAL RECEIPTS	PERIOD DATA	ACTUAL PRODUCTION	CLOSING INV.	ACTUAL RECEIPTS	CUMULATIVE DATA	ACTUAL PRODUCTION	STATUS	SCHED REM.	
				SCHEDULED				SCHEDULED				
31000 110	MAIL HAN	00	56	2,030	56	00	997,426	942,821	997,426	54,605	00.0	
180	BATCHING	3,170	56	2,031	3,226	00	997,440	942,866	997,440	54,574	00.0	
34000 210	EXAMINE	1,130	3,226	2,433	3,042	1,314	997,426	944,350	996,144	51,794	01.2	
300	BETSUTIL	00	00	00	00	00	13	13	13	00	00.0	
880	QUAL ASR	88	3,042	00	2,383	747	995,692	933,760	994,945	61,185	00.0	
190	NUMERNR	1,845	2,383	2,307	2,483	1,745	995,385	980,703	993,640	12,937	03.0	
35000 230	ISRP	3,024	2,483	2,417	4,289	1,218	993,666	970,508	992,154	21,646	03.2	
43000 610	SYSTOPNS	2,473	4,289	1,827	2,473	4,289	992,154	966,026	987,865	21,839	03.3	
950	TO MCC	985,392	2,473	00	00	987,865	987,865	00	00	00	00.0	
TOTAL PROGRAM END INV.						997,178	EXCLUDING ERR RES, ERR CORR, PROG DEL, AND REINPUTS					

## Exhibit 3.30.19-10 (Cont. 1) (02-12-2025)

### Daily Production Report — Program Sequence (PCC-22-40)

The columns in the Daily Production Report are described as follows:

Column Heading	Description
Program Number	The five-digit code assigned to the form being processed, shown to the immediate right.
Organization	The five-digit code assigned to the branch responsible for the listed function.
Function/Function Title	The three-digit code and the title of the function.
Opening Inventory	The previous day's Daily Closing Inventory, plus or minus any Adjustments.
Period Actual Receipts	Receipts for Function 110 obtained from the receipt field on the pipeline receipts record. All other receipts are obtained from Batch and Production Control Records.
Period Scheduled Production	Obtained from the Service Center Workload Schedules.
Period Actual Production	Obtained from Batch and Production Control Records.
Closing Inventory	The Opening Inventory plus the period Actual Receipts minus the period Actual Production.
Cumulative Actual Receipts	The cumulative actual receipts since January 1.
Cumulative Scheduled Production	<p>In January through June, the cumulative scheduled production volume since January 1, taken from workload schedules.</p> <p>In July through September, this is the actual production from January through June plus the scheduled production from July 1 to date.</p> <p>In October through December, this is the January – September actual production plus the scheduled production from October to date.</p>
Cumulative Actual Production	The cumulative actual production since January 1.
Status	The cumulative Actual Production minus the Cumulative Scheduled Production. A positive number indicates production volume over the schedule. A negative number indicates volume under the schedule.

**Exhibit 3.30.19-10 (Cont. 2) (02-12-2025)****Daily Production Report — Program Sequence (PCC-22-40)**

Column Heading	Description
Scheduled Percentage Remaining to the End of the Scheduling Period	<p>The Actual Volume processed (divided by) the total volume scheduled (plus prior period actual) for the period (January 1 until the end of the period). These percentages are computed as follows:</p> <p><b>To the end of June</b>  Percentage Remaining = 100% (minus) Cumulative Actual Production (divided by) Scheduled Volume (1/1 – 6/30)</p> <p><b>To the end of September</b>  Percentage Remaining = 100% (minus) Cumulative Actual Production (divided by) Cumulative July--Sept. Scheduled Production  (1/1 – 6/30) + Actual Volume</p> <p><b>To the end of December</b>  Percentage Remaining = 100% (minus) Cumulative Actual Production (divided by) Cumulative Oct.--Dec. Scheduled Production  (1/1 – 9/30) + Actual Volume</p>
Total Program Ending	<p>The total of the closing inventories excluding any negative inventories.</p> <p>There should never be any inventories in Program Deletes (960) and Reinputs (970).</p> <p>Volumes in Function 910 through 970 are taken from project PCD (565).</p>

Exhibit 3.30.19-11 (03-26-2014)

Guide for Adjusting DPR from Changes Written on Control Data Analysis Report (PCD 565)

Below is a Guide for Adjusting DPR from Changes Written on Control Data Analysis Report (PCD 565).

Guide for Adjusting DPR from Changes Written on Control Data Analysis Reports (PCD 565)

Column Heading:		Matching on Daily Production Report																								
		180		910			920			930			940			950			960			970				
		R	I	R	P	I	R	P	I	R	P	I	R	P	I	R	P	I	R	P	I	R	P	I	R	P
BPS AND Error Analysis	Raw Errors			+													-									
	Errors Cleared to MCC (Good Transactions CUM should be changed)				+	-											+									
	Error to Reject					+	-										+									
	Reinputs	+	+			+	-																			+
Reject Analysis Report	Raw Rejects																									
	Rejects Cleared to MCC (Good Transactions CUM should be changed)																									
	TRD - Reinput	+	+																							+
	TRD - Program Deletes																									
BOBS Analysis	Unpostable Rejects																									
	New BOBS (Cumulative)																									
	BOBS Cleared																									
	BOBS Cleared to MCC (Good Transactions CUM should be changed)																									
Block Deletion Analysis	BOBS to Reject																									
	BOBS to Error			+																						
	New Block Deletes (Good Transactions CUM should be changed)																									
	Block Delete Releases																									
Good Tape Transactions Only	Reinput	+	+																							+
	Program Deletes																									

Note: All Marks above are based on "Plus" changes to the reports. Minus changes would reverse the signs.  
Never adjust inventory on codes 960 and 970.

R = Receipts  
P = Production  
I = Inventory  
TRD = Today's Reject Deletions

Exhibit 3.30.19-12 (03-26-2014)

Employee Detail Summary (PCC-42-40)

Below is an example layout of the Employee Detail Summary Report (PCC-42-40).

P/R/F PCC 42 40		SC WP&C PERFORMANCE AND COST REPORT									
EMPLOYEE DETAIL SUMMARY		PERIOD ENDED 11/02/2024									
FROM ORG 31000		TO ORG 31000									
		CUMULATIVE DATA									
		DETAIL TO		DETAIL FROM							
		( PERMANENT ) ( TEMPORARY )	( PERMANENT ) ( TEMPORARY )	( PERMANENT ) ( TEMPORARY )	( PERMANENT ) ( TEMPORARY )						
		( REGULAR ) ( OVERTIME ) ( REGULAR ) ( OVERTIME )	( REGULAR ) ( OVERTIME ) ( REGULAR ) ( OVERTIME )	( REGULAR ) ( OVERTIME ) ( REGULAR ) ( OVERTIME )	( REGULAR ) ( OVERTIME ) ( REGULAR ) ( OVERTIME )						
ORG/		HOURS COST HOURS COST HOURS COST HOURS COST HOURS COST HOURS COST	HOURS COST HOURS COST HOURS COST HOURS COST HOURS COST	HOURS COST HOURS COST HOURS COST HOURS COST HOURS COST	HOURS COST HOURS COST HOURS COST HOURS COST HOURS COST						
ACTY		HOURS COST HOURS COST HOURS COST HOURS COST HOURS COST HOURS COST	HOURS COST HOURS COST HOURS COST HOURS COST HOURS COST HOURS COST	HOURS COST HOURS COST HOURS COST HOURS COST HOURS COST HOURS COST	HOURS COST HOURS COST HOURS COST HOURS COST HOURS COST HOURS COST						
23000						234	4514				
2B						234	4514				
34000											
2B						290	7673	6	241	2012	39433
						290	7673	6	241	2012	39433
35000											
2B		238	5416	3502	74771	43	1250	352	8156		
		238	5416	3502	74771	43	1250	352	8156		
36000											
2B		88	1856	34	1081	2533	50527	272	7378	13	495
		88	1856	34	1081	2533	50527	272	7378	13	495
37000											
2B				217	4216						
				217	4216						
B2000											
2C										40	796
										40	796
B3000											
2C						102	2263	1	11		
						102	2263	1	11		
TOTAL		326	7272	34	1081	6252	129513	43	1250	1016	25472
2B		326	7272	34	1081	6252	129513	43	1250	1016	25472
2C										11	233
**										11	233

**Exhibit 3.30.19-13 (03-26-2014)**  
**Error Messages**

Below is a list of Error Messages:

ERROR MESSAGES
Unmatched Delete
OFP Not found on BPC Adj.
Unmatched Adjustment
Not on OFP Cons
To OFP Not on Cons
Record Not Added
Invalid Card Code
Abstract Rec Not Found
Invalid Adjustment Code
Delete OFP Not found in Daymast
Invalid Type Code
OFP Code Not Found
Invalid Funding Code
Program Not On DPR Control

Exhibit 3.30.19-14 (02-12-2025)

Batch and Production Control Record Layout

Below is the layout of the Batch and Production Control Record.

PRODUCTION AND BATCH CONTROL RECORD LAYOUTS																																																																															
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19	20	21	22	23	24	25	26	27	28	29	30	31	32	33	34	35	36	37	38	39	40	41	42	43	44	45	46	47	48	49	50	51	52	53	54	55	56	57	58	59	60	61	62	63	64	65	66	67	68	69	70	71	72	73	74	75	76	77	78	79	80
7	x	x	1											[8-12] FROM ORG. [13-15] FROM F.U.N. [16-20] PROGRAM										[25-28] TO ORG. [30-32] TO F.U.N.										[41-48] RECEIPTS										[RECDATE]																																			
RECEIPT LOG - a Control Record establishing an Estimated Receipt Volume for these functions prior to Numbering of documents.																																																																															
7	x	x	3											[8-12] FROM ORG. [13-15] FROM F.U.N. [16-20] PROGRAM										[25-28] TO ORG. [30-32] TO F.U.N. [33-40] PROGRAM TITLE										[RECDATE] [RECEV] [RECDATE] [ESTIMEST VOL] [88-74ACT VOL] [73-79] BATCH ID [9] CORD FOR F230																																													
Batch Control Record MOVEMENT FROM ONE FUNCTION TO ANOTHER FUNCTION																																																																															



## Exhibit 3.30.19-15 (02-12-2025) Unit Production Record Layout

Below is the layout of the Unit Production Record.

UNIT PRODUCTION RECORD LAYOUT																																																																															
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19	20	21	22	23	24	25	26	27	28	29	30	31	32	33	34	35	36	37	38	39	40	41	42	43	44	45	46	47	48	49	50	51	52	53	54	55	56	57	58	59	60	61	62	63	64	65	66	67	68	69	70	71	72	73	74	75	76	77	78	79	80
7										X										X										5																																																	
UPC Records used to report Receipts and Processed Volumes for programs which are not under Batch Control.										Also, Batch and Production Control Records created by Project PCD of receipt and production volumes for Functions 910 to 970. Provides receipt figures to Function 180 for certain input documents.																																																																					
13:15 FUN										18:20 PROGRAM										41:48 RECEP'TS										49:58 PRODUCTION										RELDATE																																							

Below is the layout of the Production Adjustments Record.

Below is the layout of the Abstract Adjustments Record.

Cat. No. 34720B (09-03-2025)	Internal Revenue Manual	34720015	<b>Exhibit 3.30.19-17</b>
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