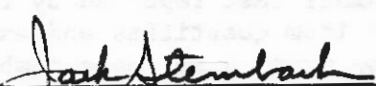


TG MODIFIED BY EI 75-087 EFFECTIVE 12/8/1975 Director, Preliminary Plan MODIFIED BY EI 79-016 EFFECTIVE 4/25/1979; EI 79-043 EFFECTIVE 10/26/1979 SUPERSEDED BY EB 96-027 EFFECTIVE 6/18/1996	PREL. FINAL PHOTOGRAM. LANDSCAPE RECEIVED FACILITIES DESIGN SUBDIVISION DEC 23 1975 Review Bureau	<h1 style="text-align: center;">ENGINEERING INSTRUCTION</h1> <p style="text-align: center;">NEW YORK STATE DEPARTMENT OF TRANSPORTATION</p>	
	CIRC. FILE DESIGN		SUBJECT: NEW CONTRACT ACCOUNTING SYSTEM PREPARATION AND PROCESSING OF PROGRESS ESTIMATES USING MODIFIED FORM CONR 22c Subject Code: 7.30
	Distribution: <input checked="" type="checkbox"/> Main Office <input checked="" type="checkbox"/> Regions <input type="checkbox"/> Special		Code: <u>EI 75-86</u> Date: <u>December 8, 1975</u> Supersedes:
APPROVED:  JACK STERNBACH, DEPUTY CHIEF, ENGINEER, CONSTRUCTION			

This Instruction describes the format of the newly revised CONR 22c STATEMENT OF QUANTITIES USED, and the procedures to be followed in its use for reporting completed contract work on Progress Estimates.

- I. Under the provisions of the Specifications and the Highway Law, payment is made to the contractor on a monthly or semi-monthly basis, for work satisfactorily performed during the life of the contract. The quantity of work performed during each estimate period is reported, and the payment computed on FORM CONR 22 STATEMENT OF QUANTITIES USED. The CONR 22 is a computer printed record of all items contained in each fiscal share of the contract, and the quantity and dollar amount of work completed to date for each. At the close of each estimate period, the Engineer-in-Charge reports on the CONR 22, the quantity of each contract item completed during the period. This data is entered into the computer, which calculates the contractor's payment, and produces a new CONR 22 printout, containing the updated quantities and value of work completed to date. The updated CONR 22 is returned to the Engineer-in-Charge for his use in reporting the item quantities completed during the next estimate period.

Implementation of the redesigned Highway Contract Accounting System and its new reporting methods, have resulted in the revised CONR 22c described in this Instruction (See Attachment #1). The elimination of inconsistent and error-prone reporting methods and the ability of the new system to computer-process every type of contract accounting transaction, will result in more accurate and timely payment for satisfactorily completed work.

One of the features of the redesigned Highway Contract Accounting System, is the ability of the CONR 22c to serve as a computer-prepared Final Agreement. Instructions for the preparation and processing of a Final Agreement CONR 22c are contained in EI 75-87.

Note: All new procedures introduced by this Instruction are identified with an asterisk.

II. FORMAT OF THE CONR 22c

The CONR 22c contains 3 basic sections:

A. Contract and Estimate Identification Data

This information is contained in the 3 lines of boxes at the top of the

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CONR 22c, and is all computer printed. Except for the elimination of "SUPP. NO." and "AMEND. NO.", this portion of the CONR 22c is the same as the CONR 22b which it replaced. Since most of the entries are self-explanatory, only the following require comment:

- ORDER NO. The last order on contract which has been entered into the computer as of the date the CONR 22c was prepared by EDP (Electronic Data Processing).
- EST. NO.: The estimate period number last reported by the Engineer-in-Charge. The computer-printed item quantities and amounts reflect all quantities reported as of the printed estimate number.
- EST. PERIOD ENDING DATE: Estimate period ending date corresponding to the estimate number described above.

B. Record of Work Accomplished

The computer-printed green-white section contains a tabulation of all contract items, partial payment items and charges to contractor, grouped by fiscal share and listed in sequence number order within each fiscal share, together with the quantities and dollar value reported during the last estimate period and the totals completed to date for each.

The following data is printed for each item contained in the contract item file at the time the CONR 22c is prepared by EDP.

- 1 - SEQ. NO.: A 4 digit number assigned to each item in the contract which determines the order in which it will be printed on the CONR 22c. Partial payment items and charges to contractor will use the same sequence number as the item to which they relate.
- 2 - ITEM SPECIFICATION NO.: An all numeric (1973 Specs) or alpha-numeric (1962 Specs) designation for each item of work contained in the contract.
- * 3 - ITEM DESCRIPTION: Description for the particular item specification number. The letters "A", "FE" or "FA" will be printed at the beginning of an Agreed Price, Estimated Force Account or Actual Force Account item description.
- 4 - UNIT OF MEASURE: Measurement units on which the unit price is based.
- 5 - UNIT PRICE: Price at which the contractor will be paid for each unit completed.
- 6 - AUTHORIZED QUANTITY: The original number of units estimated in the original contract as amended by all orders on contract up to and including the order number shown in the information box at the top of the CONR 22c.
- * 7 - QUANTITY REPORTED: The computer will print the quantity reported by the Engineer-in-Charge for the last estimate period (the estimate number printed in the information box). Partial payment and charge to contractor amounts will also be printed but without a dollar sign. This information will facilitate the Engineer-in-Charge's comparison of quantities reported vs. quantities actually processed.
- 8 - TOTAL QUANTITY USED TO DATE: The total of all progress estimate quantities reported for the item.
- 9 - TOTAL AMOUNT COMPLETED - \$ TO DATE: Total payment for "Quantity Used To Date". For partial payments or charges to contractor, the amount shown is the net payment or charge made to date.

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- *10 - FINAL QUANTITY INCREASE OR DECREASE: This column is not used for progress estimates and will be blank.
- * The following data which appeared on the old CONR 22b, will not be printed on the new CONR 22c:
 - EX.: As discussed in EI 75-61, exception codes will not be used in the new accounting system.
 - ORIGINAL QUANTITY: This information can be obtained from the "Authorized Quantity" entries printed on the initial CONR 22c printout which the Engineer-in-Charge uses to report Progress Estimate No. 1.

C. Work Completed During the Current Estimate Reporting Period.

The area on the extreme left side of the CONR 22c (with the white field) is used by the Engineer-in-Charge to report completed contract work, partial payments and charges to contractor for the estimate reporting period.

- 1 - ESTIMATE NO.: Progress estimates are numbered consecutively beginning with No. 1. The Engineer-in-Charge enters the next consecutive number following the estimate number printed in the information box at the top of the CONR 22c.
- 2 - PERIOD ENDING DATE: The estimate period ending date is always on a Saturday. The first progress estimate is prepared when the contractor completes 5% of the Contract Amount or \$1000, whichever is the lesser, with subsequent estimates processed at 2 or 4 week intervals.
- 3 - QTY. THIS PERIOD: The Engineer-in-Charge enters the quantity of each contract item completed since the last estimate period. Reductions since the last estimate period are entered with a minus sign.
- * Adjustments to partial payments and charges to contractor are reported as the dollar value of the change. A dollar sign and proper algebraic sign (+ or -) must always precede the reported value. In addition, an X must be placed in the appropriate "PART. PAY" or "CHARGE" box.

A detailed description of the methods of reporting contract item quantities, partial payments and charges to contractor, is contained in Section III - REPORTING PROCEDURE.

III. REPORTING PROCEDURE FOR PROGRESS ESTIMATES

A. Contract Items

Work performed under the various contract items is reported on a progress estimate by posting the quantities completed during the estimate reporting period, in each fiscal share. Item 402.01 on Attachment No. 1 illustrates this procedure.

In example A, the computer printed data is the result of processing progress estimate No. 7. This updated CONR 22c is now used by the Engineer-in-Charge to report 1200 tons of Item 402.01 completed during estimate period No. 8. When processed for payment, the updated CONR 22c

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returned to the Engineer-in-Charge will appear as in Example B. The "QUANTITY REPORTED" column shows the 1200.00 tons reported on the previous estimate, and the "Total Quantity Used To Date" and "Total Amt. Completed" have been updated to reflect the additional 1200 tons.

When reporting contract item quantities for payment, the following basic rules apply:

1. The "TOTAL QUANTITY USED TO DATE" cannot exceed the "AUTHORIZED QUANTITY". A reported "QTY. THIS PERIOD" which would cause such a condition, will be automatically reduced by the computer, when the estimate is processed.

(Note that the authorized quantity printed on the CONR 22c may not be current, since it does not reflect changes resulting from orders on contract approved after the EDP processing date).

- * 2. If the authorized quantity has been reduced by order on contract, so that it is less than the "Total Quantity Used to Date", the computer will make an automatic reduction on the next progress estimate.
3. A reduction to the "Total Quantity Used To Date" may be necessary to correct a prior overpayment. Such reductions are made by reporting a minus quantity as the "Qty. This Period" (See Item 402.01 in Example B Attachment No. 1).
4. The total of all transactions within a fiscal share must not result in a negative amount of work for the estimate period, since the accounting system cannot credit a fiscal share with funds. This could occur if completed work was not sufficient to offset reductions in quantities made during the estimate period. Estimate submission should be delayed until sufficient work in the fiscal share is completed to balance any reductions, or a portion of the reduction can be delayed. When a negative total for a fiscal share is unavoidable, the Region should obtain instructions from the Contract Payments Sub-Unit prior to submitting the estimate.
5. Quantities may be reported for new contract items which are included in approved orders on contract but not printed on the CONR 22c. The Engineer-in-Charge must write the "SER. NO.", "ITEM SPECIFICATION NO.", "ITEM DESCRIPTION" AND "QTY. THIS PERIOD" at the foot of the appropriate fiscal share(s). Such items will appear in proper sequence number order on the updated CONR 22c.

B. Partial Payments

1. Partial Payment for acceptable material, stored for future use in a contract item, is authorized by Official Order No. 775 and Addenda Nos. 1, 2 and 3 (to be issued in February 1976) to the 1973 Specifications. Payment for such material is made on progress estimates by reporting dollar amounts to a "Partial Payment Item", set up on the CONR 22 for this purpose. The total partial payment made for any contract item is adjusted on each progress estimate to reflect the value of the material in the stockpile at the close of the estimate period. Under the PRIOR Highway Contract Accounting System, the Engineer-in-Charge calculated and reported a new TOTAL

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partial payment for each estimate period, which replaced the total payment reported for the previous period.

- * The Revised Highway Contract Accounting System uses the "increase-decrease" method of reporting partial payments on the CONR 22c, similar to that used for reporting contract item quantities. In order to make the initial payment for stored material, a partial payment item is introduced on the CONR 22c and the value of the stored material reported to this item as a POSITIVE DOLLAR AMOUNT. Partial payment adjustments are made on subsequent progress estimates, by reporting a POSITIVE OR NEGATIVE dollar amount equal to the value of material ADDED OR WITHDRAWN from the stockpile.
- * All partial payment transactions will be calculated on Form CONR 314 ANALYSIS RECORD FOR PARTIAL PAYMENTS (Attachment No. 2). Two (2) copies of this analysis record must be included in the Main Office estimate package, together with 2 copies of the applicable invoices to document the value of stockpile additions. If the material is stored on private property, 2 copies of a lien release and statement of ingress, egress and regress are also required.
- * 2. Calculating and Reporting Partial Payments

The following example illustrates the calculation and reporting of partial payments on the CONR 314 ANALYSIS RECORD FOR PARTIAL PAYMENTS and CONR 22c STATEMENT OF QUANTITIES USED (See Attachments Nos. 1 and 2).

a. Initial Partial Payment Transaction

Materials for use in Contract Item 680.15 have been stockpiled in accordance with the provisions of Official Order No. 775 or the applicable addenda to the 1973 Specifications, during Estimate Period No. 2. The first column of the Analysis Record (prepared in triplicate) is completed by the Engineer-in-Charge at the close of the estimate period. Please note that all entries on the Analysis Record are in terms of Total contract quantities and amounts; the values for all fiscal shares must be summed to obtain entries for lines 1, 2, 5 and 7;

- Lines 1 thru 4 provide for calculation of the partial payment limit specified by the Official Order and the Specification Addenda. This limit, which appears on line 4 is 85% of the contract item amount remaining to be completed.
- Line 5 is the net partial payment made to date, which in this case is zero.
- Line 6 is the maximum partial payment for this estimate, which the 85% limit will allow.
- Line 7 is the actual cost of the stockpiled materials as documented by attached invoices (2 copies), the numbers of which are listed in the spaces at the top of the first column. The Engineer-in-Charge should add the following information to invoices:

1. Item specification number
2. The estimated contract item quantity in which the material will be incorporated, if not the same as the invoice quantity.

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3. The adjusted invoice quantity and amount, if the original invoice quantity exceeds that necessary to complete the contract item. Also attach 2 copies of lein release and statement of ingress, egress and regress, when material is stored on private property.

- Line 8 is used to apply the 75% material cost limit for structural steel as per Official Order No. 775 and the Specification Addenda. (Not applicable in this case).
- Line 9 is the partial payment to be reported on Estimate No. 2. Since this is the initial partial payment transaction for this item, a partial payment item must be introduced on the CONR 22c by the Engineer-in-Charge. The following data is entered at the foot of the appropriate fiscal share(s):

FOR PROGRESS EST - SHOW QTY. THIS PERIOD		SEQ. NO.	ITEM SPECIFICATION NO.	ITEM DESCRIPTION	UNIT MEAS.
FOR FINAL EST - SHOW TOTAL QTY. COMPLETED					
PART PAY	CHARGE				
X	+\$3000.00	0210	680.15	PARTIAL PAYMENT	

SAME AS CONTRACT ITEM

Note: Addendum No. 3 dated February 2, 1976 establishes \$500 as the minimum partial payment that will be processed for a contract item. The initial partial payment transaction must therefore be at least \$500 on any contract containing addendum No. 3.

- Line 10 is the sum of the previous total partial payment and the payment calculated for the current period.
- Lines 11 and 12 are zero since no material was withdrawn from the stockpile.
- Line 13 is the total partial payment as of the close of the current reporting period (Est. No. 2).

The Engineer-in-Charge signs and dates the Analysis Record. Encloses 2 copies together with the applicable invoices and releases, in the Main Office estimate package, and retains 1 copy for his project file.

b. Second Partial Payment Transaction.

The updated CONR 22c, when returned to the Engineer-in-Charge, will contain the partial payment item printed below the contract item. The partial payment amount reported by the Engineer-in-Charge, will appear as the "Qty. Reported", and the net partial payment as the "Total Amount Completed". (See Item 680.15 on Attachment No. 1, example A). During Estimate Periods 3 thru

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7, the material stockpile remained unchanged, and no entries were posted to the partial payment item. The next transaction for the partial payment item occurred during Estimate Period No. 8, when additional deliveries to the stockpile were made. The Engineer-in-Charge pulls his copy of the Analysis Record from his files and calculates the partial payment in the second column.

Note that the invoice cost of the additional deliveries (Line 7) exceeds the maximum amount eligible (Line 6), and has been limited to \$5500.00 on Line 9. The amount on Line 9 (written as +\$5500.00) is posted to the partial payment item on the CONR 22c (see attachment No. 1, Example A).

- Line 13 is the total partial payment made on the stockpiled material as of the close of estimate period No. 8. The Engineer-in-Charge signs and dates the Analysis Record encloses 2 copies, together with 2 copies of the applicable invoices and releases in the Main Office estimate package, and retains the original.

c. Third Partial Payment Transaction.

The third column on the Analysis Record is used to calculate the new partial payment resulting from incorporation of stockpiled material into the Contract Item during Estimate Period No. 9.

- The partial payment limit computed on line 4 has been reduced to \$1700.00 as a result of the completion of \$8000.00 worth of work during the estimate period.
- Lines 6 thru 9 are used only when material is added to the stockpile.
- Line 10 is the value of the stockpile prior to deducting the withdrawals of the current estimate period.
- Line 11 is the percent of the stockpile withdrawn during the current estimate period. The flexibility provided by the use of a percent withdrawal rate, allows reporting stockpile reductions for any combination of unrelated material components with one simple entry. Documentation and/or computations to support the withdrawal rate must be retained by the Engineer-in-Charge with the project records.
- Line 12 is the dollar value of the withdrawn material and is the amount posted (written as - \$7650.00) as a deduction to the partial payment item on the CONR 22c (see attachment No. 1 example B).
- Line 13 is the total partial payment made on the stockpiled material as of the close of Estimate Period No. 9. This amount cannot exceed the Partial Payment Limit appearing on Line 4 of the Analysis Record. If it does, the withdrawal rate must be adjusted so that Line 13 is equal to, or less than the Line 4 limit.

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The next partial payment transaction will utilize the first column of a fresh Analysis Record. Adjustments to the partial payment continue until the stockpile is exhausted or the contract item work is completed. The last partial payment transaction will be a reduction which brings the net partial payment on Line 13 to zero.

Although the Analysis Record handles both additions and withdrawals from the stockpile, avoid the situation where both types of transactions occur during the same estimate period. If possible, deduct the withdrawn material from the invoices prior to entering the material cost on line 7. If the withdrawn material is part of a perviously reported delivery, use 2 columns on the Analysis Record to record the withdrawal and addition transactions separately.

*C. Charges To Contractor

A "Charge to Contractor" is a payment deduction, assessed against the contractor on progress and/or final estimates, for failure to fulfill a specification requirement.

The prior contract accounting system utilized "special retainages" to make such deductions, but its use on progress estimates was generally limited to applying the \$30/ton credit applied to the partial payment of erected, but unpainted, structural steel. Deductions such as engineering charges and liquidated damages could not be processed by CONR 22b, and were not charged to the contractor until the final agreement was prepared.

A further deficiency of the prior system was the "replacement" method of reporting charges, which was inconsistent with the "increase-decrease" method used for contract items. Adjustments on progress estimates required the Engineer-in-Charge to report the new total retainage amount which replaced the amount previously posted.

The New Highway Contract Accounting System provides for assessing all types of contractor charges on progress as well as final estimates, and used the increase-decrease method of reporting charges on the CONR 22c.

An example of an item in which charges to a contractor may occur is Item 619.01 - Basic Maintenance and Protection of Traffic. Failure to adequately maintain and protect traffic during any part of a calendar day results in no payment for that day under Item 619.01 and the assessment of liquidated damages at the rate corresponding to the watchmen requirement (A, B or C) specified in the contract.

Example: The bid price for Item 619.01 is \$50/Cal.Day and the watchmen requirement is C, which calls for liquidated damages at a rate of \$100/24 hours.

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During a 28-day estimate period, during which 2 entire days of non-compliance with the specifications occurred, the full 28 days would be reported to Contract Item 619.01, and a charge to contractor of \$300 (\$100 non-payment + \$200 liquidated damages) posted as a negative dollar amount.

If this was the first charge reported against Item 619.01, the Engineer-in-Charge would enter the following data at the foot of the appropriate fiscal share:

FOR PROGRESS EST - SHOW QTY THIS PERIOD		SEQ. NO.	ITEM SPECIFICATION NO.	ITEM DESCRIPTION	UNIT MEAS
FOR FINAL EST - SHOW TOTAL QTY COMPLETED					
PART PAY	CHARGE				
	X - \$300.00	0140	619.01	CHARGE TO CONTRACTOR	

The SEQ. NO. and ITEM SPECIFICATION NO. entries are the same as the Item against which the charge to contractor is being assessed. All subsequent CONR 22's will print out the charge to contractor in proper sequence number order on the line immediately following the contract item.

Had the above data been entered at the close of Estimate Period No. 7, the updated CONR 22c returned to the Engineer-in-Charge would appear as shown in Example A on Attachment no. 1. Example A also shows the quantities reported by the Engineer-in-Charge for Estimate Period No. 8 (28 calendar days for Item 619.01 and an additional charge to contractor of \$150, posted as a negative dollar amount). After processing Estimate No. 8, the updated CONR 22c returned to the Engineer-in-Charge would appear as shown in Example B.

Example: The charge to contractor will be used to apply the \$30/ton deduction when making partial payment for erected but unpainted structural steel. The initial charge must then be reduced on progress estimates as the structural steel is painted.

A reduction in a charge to contractor is made by reporting a positive dollar amount (such as +\$4000.00) to the charge to contractor item.

Whenever a charge to contractor is initiated or adjusted, the Engineer-in-Charge must attach 2 copies of an explanation and justification to support the charge, in the Main Office estimate

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package. Once submitted with a progress estimate, it will not be necessary to resubmit the support data with the Final Agreement.

There are certain charges which apply to an entire fiscal share rather than a specific contract item. In order to permit the reporting of these charges on the CONR 22c, a specific sequence number has been assigned to each, as listed below:

Services of an Extra Inspector*	-	Seq. No. 9991
Assessment of Liquidated Damages	-	Seq. No. 9992
Assessment of Engineering Charges	-	Seq. No. 9993

*Required in non-automated batch plants

The method of initiating one of the above charges in a fiscal share is similar to that for item-related charges, except that no item specification number is used. To assess an initial charge for liquidated damages of \$1600.00, the Engineer-in-Charge enters the following at the foot of the appropriate fiscal share:

FOR PROGRESS EST - SHOW QTY THIS PERIOD		SEQ. NO.	ITEM SPECIFICATION NO.	ITEM DESCRIPTION	UN ME.
FOR FINAL EST	SHOW TOTAL QTY COMPLETED				
PART PAY	CHARGE				
	X - \$1600.00	9992		ASSESSMENT OF LIQUIDATED DAMAGES	

Subsequent CONR 22's will print out this charge in proper sequence number order.

It is possible, for charges assessed during an estimate period to exceed the amount of work completed during that period. Since the system cannot process an estimate when the payment for any fiscal share is negative the Engineer-in-Charge should either:

- Delay submission of the estimate until sufficient work in the fiscal share is completed to balance the charges,
- Delay assessment of all or part of the charges.

When a negative total for a fiscal share is unavoidable, the Region should obtain instructions from the Contract Payments Sub-unit prior to submitting the estimate for processing.

NEW YORK STATE DEPARTMENT OF TRANSPORTATION
ANALYSIS RECORD FOR PARTIAL PAYMENTS
ALLOWANCES AND REDUCTIONS

COMPTROLLER'S CONTRACT NO. **D123945**

REGION 11

ATTACHMENT No. 2

(JOB STAMP)

NOTE: ATTACH INVOICES & IDENTIFY ITEM SPECIFICATION NO. THEREON. IF MATERIAL IS STORED ON PRIVATE PROPERTY, A LIEN RELEASE AND STATEMENT OF INGRESS, EGRESS AND REGRESS ARE REQUIRED.

ITEM SPEC. NO.	AUTH. CONTRACT QTY.	UNIT PRICE
680.15	10.00	\$1000.00

INVOICE NUMBERS	
XY 98765	XY 99750
Z 4273	

	EST. NO. 2	EST. NO. 8	EST. NO. 9
1. CONTRACT WORK AUTHORIZED (authorized quantity x unit price)	\$ 10000.00	\$ 10000.00	\$ 10000.00
2. LESS: TOTAL CONTRACT WORK DONE INCLUDING THIS ESTIMATE (quantity used x unit price)	\$.00	\$.00	\$ 8000.00
3. BALANCE: CONTRACT WORK REMAINING TO BE DONE (line 1 - line 2)	\$ 10000.00	\$ 10000.00	\$ 2000.00
4. PARTIAL PAYMENT LIMIT (85% of line 3)	\$ 8500.00	\$ 8500.00	\$ 1700.00
5. LESS: NET PARTIAL PAYMENT MADE TO DATE (line 13 of prior transaction)	\$.00	\$ 3000.00	\$ 8500.00
6. BALANCE: MAXIMUM AMOUNT ELIGIBLE FOR PARTIAL PAYMENT (line 4 - line 5)	\$ 8500.00	\$ 5500.00	\$ NA
7. MATERIAL COST (per attached Invoices)	\$ 3000.00	\$ 6000.00	\$ NA
8. MATERIAL COST LIMIT ON STRUCTURAL STEEL (75% of line 7)	\$ NA	\$ NA	\$ NA
9. PARTIAL PAYMENT ALLOWED THIS ESTIMATE (lower of line 6, 7, or 8)	\$ 3000.00	\$ 5500.00	\$ NA
10. PARTIAL PAYMENTS ALLOWED TO DATE (line 5 + line 9)	\$ 3000.00	\$ 8500.00	\$ 8500.00
11. WITHDRAWAL RATE $\left(\frac{\text{quantity withdrawn}}{\text{quantity in inventory prior to withdrawal}} \right) \times 100$	0.00 %	0.00 %	90.00 %
12. PARTIAL PAYMENT REDUCTION THIS ESTIMATE (line 10 x line 11)	\$ 0.00	\$ 0.00	\$ 7650.00
13. NET PARTIAL PAYMENTS MADE TO DATE (line 10 - line 12)	\$ 3000.00	\$ 8500.00	\$ 850.00

ENGINEER IN CHARGE SIGNATURE AND DATE

C Brown 2/13/76 C Brown 5/21/76 CJ 4/6/76