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| **PART V. Case Management**  **Section B. Financial Responsibility and Accountability** | |
| **CHAPTER 1. OVERVIEW** | |
| **Objectives** | After completion of this training, VR&E staff is expected to:   * Discern the levels of authority for program costs and the approval process when program costs exceed the cost limit. * Understand VR&E financial transactions and use of the Budget Object Codes. |
| **Contents** | **General Information**  **Levels of Authority for Program Costs**  a. Program Costs  b. Cost Approval/Concurrence Levels  c. Documentation  d. Increase in Program Costs that Exceed Cost Approval  e. Program Costs Not Approved  **Budget Object Code (BOC)**  a. General Operating Expenses (GOE)  b. Educational Vocational Funds (Ed/Voc)  c. Readjustment Benefits Account (RB) |
| **Appendices** | Appendix AV. Guide to VR&E Contracting |
| **Exercises** | 1. What are program costs? 2. What are the different levels of authority for program costs? Describe each level of authority. 3. Explain the concurrence process for approving program costs. 4. What are the types of funds used in providing VR&E services? Describe each. |
| **Rescissions** | Refer to VR&E Letter 28-24-14, Release of M28R, Part V, titled Case Management, which was released on November 5, 2013, or to the KMP in Policies & Guidance under the column ‘Rescinded’. |