	Officed	States Environmental Protection Agency Washington, DC 20460			
		E OF CONTRACT COSTS ED AND/OR DISALLOWED	PAGE	OF	PAGE
Γ O: (Name and Address	of Contractor)	Contract Number	Date		
		Delivery Order Number (If Applicable)	Voucher Nun	nber Referenc	ce
otherwise questionab the Contracting Offic DISALLOWED CO reimbursable under t In accordance with F become disallowed i contract. The contractor may i If the contractor disa should be paid and to Copies of this Form Manager. Only elect since EPA is moving The public reporting information, the accu	ole, and not appropriate for reimbur cer and/or Contract Level Contracti STS, as referred to herein, are cost the contract terms. ederal Acquisition Regulation (FAI f the contractor does not respond in not rebill any suspended costs on the grees with this/these determination of discuss their findings with the contraction to the contraction of the contra	which, for the reasons stated below, have been determined by sement under the contract terms at this time. Such costs may no Officer's Representative (CLCOR) with additional docume is which, for the reasons stated below, have been determined by \$2.242-1\$, this notice must be responded to by the contractor in the time allotted. These disallowed costs should be removed its form until notified by the Contracting Officer and/or CLCO is, the contractor may (1) request in writing the cognizant contractor and/or (2) file a claim under the "Disputes" clause of the Contracting Officer, CLCOR, RTP Finance, and the Finance in this information must be sent electronically to the CO, CLC TP email address DDC-KInvoices@epa.gov. Tollection of information is estimated to average 24.25 hours putes, and any suggested methods for minimizing respondent but all S. Excitions are the proposed and the states of the contraction of the c	be determined reimbursable intation or explanation as spoy the undersigned to be under within 60 days of issuance from the contractor's accoonsider that the intracting officer to consider the contract. The contract contract that the contract contract that the contract contract. The contract contract that the contract contract contract. The contract contract that the contract	e after the cont pecified below, nallowable that e. Any suspen- unting records e suspension ha whether the u Service Center ager for each re ts on the Agen- use of automat	is, not ded costs will for this s been lifted. nreimbursed cos (FAOSC) espective contract cy's need for this ed collection
OMB control numbe	r in any correspondence. Do not se	n, U.S. Environmental Protection Agency (2822T), 1200 Penns and the completed form to this address.			160. Include the
A. COST SUSPENSION Date of Notice Contracting Officer Name and Title of Authorized Official			Invoice Numb	Invoice Number	
and/or CLCOR	Name and True of Authoriz	ed Official	J.g.iatare		
B. REMOVAL OF SUSPENSION Date of Notice			Invoice Numb	Invoice Number	
Contracting Offi	Name and Title of Authoriz			oer	
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C. DISALL Contracting Office	OWANCE OF COS Name and Title of Author Des	STS Date of Notice ized Official Scription of Items and Reason for Action.	Invoice Numl Signature	Amoui Der Amoui	nt of Costs
CONTRACTOR'S A	Name and Title of Author Description CKNOWLEDGMENT and/or Contracting Officer.	STS Date of Notice	Invoice Numl Signature	Amoui Der Amoui	nt of Costs

INSTRUCTIONS FOR EPA FORM 1900-68

When a CLCOR or CO identifies costs in a voucher that are to be suspended or disallowed, the Form 1900-68 is used to identify those costs, the associated reasons and to communicate the action to all necessary parties. Examples of costs that a CLCOR might suspend without CO involvement are: math errors, incorrect rates, and a lack of available funding. Examples of costs that CO involvement would be necessary to suspend or disallow costs include lack of authorization to incur cost, unnecessary costs incurred, and excessive costs. Section A, Cost Suspension, may be filled out by either the CO or CLCOR. The CLCOR and/or CO must fill out the Form 1900-68 explaining the suspended amount, sign and date the Form and send it to the contractor. The contractor must fill out the acknowledgment of receipt on the applicable area on Form 1900-68 and return a copy of it to either the CLCOR or CO who made the suspension. A copy of the Form 1900-68 would go to RTP Finance with the Approval Forms package. Copies of the Form 1900-68 would be filed by CLCOR and/or CO and a copy sent to the Financial Analysis and Oversight Service Center (FAOSC) Manager for use in interim and final audits.

In accordance with Federal Acquisition Regulation (FAR) 52.242-1, the Form 1900-68 states that the contractor has 60 days to respond to the suspension, or the costs will be considered disallowed and those costs should be transferred to an unallowable account in the contractor 's accounting records. If the contractor wishes to respond to the suspension, it must as a minimum furnish documentation specified on the Form 1900-68 for the costs to be considered allowable. The contractor will then resubmit this documentation to the CLCOR and CO for review. Either the CO or CLCOR who originally suspended the costs will consider the documentation and, if it is adequate, they will fill out a revised Form 1900-68 Block B. (Removal of Suspension) for some or all of the costs suspended. Copies of this revised Form 1900-68 would go to the contractor, CO and CLCOR, RTP FMC, and the FAOSC Manager.

The contractor may rebill suspended costs after receiving the Removal of Suspension using a separate invoice and attach the Form 1900-68 Removal of Suspension notice to the invoice. The contractor must then resubmit this bill for payment in accordance with contract invoicing requirements.

If the contractor prepares supporting documentation for suspended costs that the CLCOR deems unacceptable, the CLCOR will notify the CO of this and ask for a final determination on the allowability of the costs. If the CO agrees with the CLCOR, a revised Form 1900-68 with Block C (Disallowance of Costs) should be completed and sent to the contractor instructing the contractor to eliminate such costs on future invoices and to move such costs to unallowable accounts on their accounting records. The contractor must acknowledge receipt of the disallowance notice by signing and returning the notice to the CO. Where the CO processed the suspension, the CO will inform the CLCOR and disallow the cost. Copies of the revised Form 1900-68 should be sent to RTP Finance, the contract file, and the FAOSC Manager.