In the Matter of:

MANAGEMENT AND TRAINING CORPORATION

Contract Nos. 13-5-0250-43
       13-0-0013-43

For the Appellant
     St Hunter

For the Respondent
     Michael N. Apfelbaum
     office of the Solicitor

DECISION AND ORDER

The parties agreed and the Board finds:

1. MTC was the recipient of Contract Nos. 13-5-0250-43 and
   13-0-0013-43 under the Comprehensive Employment and Training Act
   of 1973 (CETA), as amended, 29 U.S.C. § 801 et seq., and the Act's
   implementing regulations.

2. Pursuant to the regulations, and the terms of these
   contracts, after these contracts were completed, Audit No. 11-4-
   069-03-370 was conducted.

3. On August 28, 1984, the Contracting Officer issued a
   final determination disallowing $113,162.65.

4. On October 16, 1984, the Board of Contract Appeals
   docketed MTC's appeal contesting the costs disallowed under the
   final determination.

5. Based upon supplemental documentation, the Contracting
   Officer has determined that the costs at issuer are allowed and
   disallowed as follows:

   Finding 1(a) - $145.66 remains disallowed.
   Finding 1(b) - This cost is not allowed.
   Finding 2 - This cost is not allowed.
Finding 3(a) - $68.00 remains disallowed.
Finding 4(a) - This cost is now allowed.
Finding 4(b) - $377.82 remains disallowed.
Finding 5 - MTC has refunded this cost and
   It is no longer in issue.
Finding 6(a) - This cost is now allowed.
Finding 6(b) - This cost is now allowed.
Finding 7 - $141.46 remains disallowed.
Finding 8 - This cost was allowed in the
   final determination.
Finding 9 - This cost is now allowed.
Finding 10 - $21.66 is still disallowed.
Finding 11 - $11,071.77 is still disallowed.
Finding 12 - This cost is now allowed.

6. MTC acknowledges these remaining disallowances, totalling
   $11,826.37.

7. Within 30 days of the signing of this settlement, MTC
   will refund, from funds other than CETA and the Jot Training
   Partnership Act, this $11,826.37, representing the remaining
   disallowances under these contracts.

   The matter is dismissed with prejudice.

GLENN ROBERT LAWRENCE
U.S. Department of Labor
Board of Contract Appeals,
Administrative Law Judge

I concur:

E. Earl THOMAS, Vice Chairman,
U.S. Department of Labor Board
of Contract Appeals

I concur:

SAMUEL B. GRONER, Member,
U.S. Department of Labor
Board of Contract Appeals,
Administrative Law Judge