

UNION CARBIDE CHEMICALS AND PLASTICS COMPANY INC.
Union Carbide Controllers Organization

CHARLESTON, WV 25364
Technical Center

To: RE O'Bryan
Texas City, Texas

Copy: LM Casto
ME Tapp

Date: Thu, Sep 3, 1992

From: Earl L. Miller

RECEIVED

SEP 08 1992

REO'B

Subject: Cost Collection Department/Systems for Brownsville Environmental Projects

The attached exhibit details the twenty-seven (27) department/systems currently active in the AIDS System that could be or are used to collect environmental remedial related expenditures for the Brownsville, Texas site.

The exhibit shows by department/system, the 1992 annual budget, the 1992 estimated expenditures accrued by the UCC&P Group, and the July 1992 year-to-date actual expenditures.

It appears to me that, over time, new department/systems were requested when an existing one might possibly have been used. For example, there are currently four (4) department/systems, #'s 594080, 594090, 594150 and 594260, active in AIDS which appear to be asbestos disposal related.

I would like to request that as you prepare the 1993 budget, please consider consolidating the cost collection for the environmental remedial work at the Brownsville site into fewer department/systems.

I do not wish to reduce that level of project control a unique department/system can provide, I only want to match the site department/systems used for budgeting and actual cost collection with the environmental remedial projects accrued at the UCC&P Group.

Please consider the above when you are preparing the 1993 budget for the Brownsville site environmental remedial work. Also, if there are cost collection department/systems that can be closed immediately, e.g., #594140-Process Waste Water Sumps, please inform Lovenia Casto, SCM Accounting, South Charleston, WV.

Also, would you consider using an expanded accounting cost collection charge structure to collect the Brownsville environmental remedial expenditures?

The 594xxx department/systems would be retained with their existing functionality, however the charge structure required to process the expenditures would expand by a two (2) digit index number and an eight (8) digit first order number.

PLAINTIFF'S EXHIBIT

UC-P-79

DE 000893

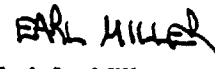
Different order numbers can be used with an account to provide sub-project reporting. This would provide you with detailed reporting if you happened to consolidate several like environmental remedial projects into one cost collection department/system.

The expanded charge structure will allow the monthly expenditures to process through the Brownsville department/system and then be applied against the UCC&P Group accrual, all in the same month. Currently, due to program logic in the AIDS System, the Brownsville environmental remedial expenditures are not applied against the accrual until the following month.

Attached is an example of the charge structure I'm suggesting.

Please contact me so we can discuss the benefits and drawbacks of using the expanded cost collection charge structure.

Thank You,



Earl L. Miller

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BROWNSVILLE ENVIRONMENTAL PROJECTS EXPENDITURES - 92 BUDGET/ESTIMATE/ACTUAL

ENVIRONMENTAL PROJECT DESCRIPTION	LOCATION 1 DEPT/SYS 2	1992 EXPENDITURES		
		ANNUAL BUDGET	ESTIMATED FOR UCC&P ACCRUAL 3	Y-T-D ACTUAL THRU JULY 31
Bail Mill Pond Clean Up	#594010	176,356	200,000	(15,292)
RCRA Clean Up of Tanks 3326, 5211 & Incinerator	#594020	0		0
RCRA Clean Up of Six Hazardous Waste Tanks	#594030	13,571		(376)
Clean Up Nine Non Hazardous Waste Tanks	#594040	0		44,124
Evaporation Ponds Investigation	#594050	5,232		35
Ground Water Activities	#594060	0		0
Clean Up Process Waste Water Sumps	#594070	46,148	87,000	10,563
Asbestos Disposal	#594080	0		0
Asbestos Air Sampling	#594090	0		0
Disposal Wastes from Process Area	#594100	0		0
Clean Up of Four Fuel Tanks	#594110	0		0
Plant Site Soil Survey	#594120	449,023	400,000	96,407
RCRA Part B Permit Application	#594130	6,087		(678)
Process Waste Water Sumps	#594140	0		0
Asbestos Disposal Excluding Process Area	#594150	10		0
PCB Transformers	#594160	0		3,578
Soil Remediation	#594170	1,288		1,764
Underground Storage Tanks	#594180	0		0
Waste Water Sumps	#594190	0		0
Amoco Injection Well Investigation	#594200	10,153	5,000	10,026
Fuel Oil Tank Clean Up	#594210	36,592	36,000	1,065
John Kim Account (Bechtel Association Support)	#594220	80,188		78,546
Underground Lines	#594230	0	25,000	0
Barge Dock Divestiture	#594240	0	20,000	23,424
Tank Bottoms-Environmental Clean Up	#594250	0	10,000	3,956
Asbestos - Zone 98 - Environmental Expense	#594260	0		148,774
Environmental Project Management	#594270	0		1,701
 TOTAL ENVIRONMENTAL PROJECTS EXPENDITURES		 824,648	 783,000	 407,617 4

Footnotes:

- 1 - AIDS System Division/Location For Brownsville Is 500526
- 2 - Environmental Project Descriptions Were Derived From The Titles Established In AIDS For The Department/Systems
- 3 - Union Carbide Chemicals & Plastics Company Inc. Environmental Remedial Projects Accrued Obligations @ 06/30/92
- 4 - Applied Against The Union Carbide Chemicals & Plastics Company Inc. Environmental Remedial Projects Accrual

Prepared By: Earl L. Miller
09/03/92
2:01 PM

DE 000895

A12

UNION CARBIDE CORPORATION
 PERIOD COST REPORTING
 05/11/92 TIME 16.12 FOR A22861

PAGE NUMBER
 DIVISION-LOCATION
 ACCOUNT
 LEDGER ACCOUNT

000991 A12
 500311
 193500

FINAL GENERAL ORDER CONTROL REPORT
 PERIOD ENDING 04/30/92
 SLD SRV IND: STANDARD LABOR RATE

0 BALANCE CLEARED MECHANICALLY
 IN FOLLOWING MONTH

AUTHORIZED EXPENDITURES 0 FIRST ORDER DESCRIPTION

ACCOUNT INDEX FIRST ORDER NO. 193999 79 00001567 00 KENNEDY'S VISIT TO THE TECHNICAL CENTER 04/7-8/92

493500 70 00001567 BILL GENERAL-ORDER

ACCOUNT INDEX FIRST SECOND CURRENT MONTH DOLLARS

ORDER ORDER ORDER TOTAL LABOR NONLABOR TOTAL LABOR NONLABOR

193500 79 00001567

FIRST UNDER 00001567 TOTAL

ACCOUNT 493500 TOTAL

CLEARANCE DOLLARS BALANCE
 CURRENT LTD REMAINING

5528 5528 0

5861 6106 0

DE 000896