

section 23, provide a basis against which alternatives,

Pay raises will be reflected in agency estimates of personal services costs, rather than in governmentwide allowances (see section 13.2(b)(1)).

(2) *Justification materials.*—Each agency is required to identify in its justification materials the anticipated price level changes reflected in the financial resources required to finance each program level.

(b) Unit cost information.—Estimates will be based upon the most economical and efficient manner of carrying on the work of each agency. For this purpose, unit (average) cost information should be developed to permit cost comparison and analysis

to the American people. As indicated in Executive

or their OMB representative on questions not addressed by these instructions.

12.5. Estimates relating to specific objects of expenditure.

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compensation costs of their temporary employees. OMB will consider such requests from agencies that demonstrate they have in operation a sound



legislation by programs, budget0 3atios and sub-.

