

Regulation
No. 37-1-30

30 September 2002

FINANCIAL ADMINISTRATION
Accounting and Reporting

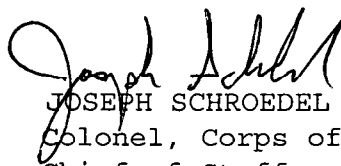
Major Subordinate Commands are hereby granted the necessary authority to supplement this regulation with further detailed policy that adds additional control measures.

1. Purpose. This regulation establishes the framework for financial management within the Corps of Engineers. It combines all Civil Works, Military and Revolving Fund policies.
2. Applicability. This regulation is applicable to all Divisions, District Offices, Laboratories and USACE Centers engaged in Civil Works, Military and Revolving Fund activities.
3. Distribution. Approved for public release, distribution is unlimited.
4. References. References are provided in each chapter and those references are specific to each chapter.
5. Policy. This regulation sets forth the principles, policies and procedures to comply with standards issued by the Federal Accounting Standards Advisory Board (FASAB), Generally Accepted Accounting Principles (GAAP), Department of Defense Financial Management Regulation (DODFMR), the Defense Finance and Accounting Regulation (DFAS-IN 37-1), the Chief Financial Officers Act of 1990, and Title 18, Conservation of Power and Water Resources.
6. Background.
 - a. This regulation has been organized such that the numbered sections of each chapter begin with a general and a policy statement of USACE policy. Subsequent to the policy statement, clarifying language and appropriate examples supplement the policy to provide further guidance and enhance understanding.

This regulation supersedes ER 37-2-10, chapters 1,2,7,10,11 and 12

b. All finance and accounting policies, whether issued on a formal or informal basis, are null, void and superseded by the policies prescribed within this regulation unless re-issued in writing by CERM-F on a date subsequent to the effective date of this regulation.

FOR THE COMMANDER:

A handwritten signature in cursive script, appearing to read "Joseph Schroedel".

JOSEPH SCHROEDEL
Colonel, Corps of Engineers
Chief of Staff