## CHAPTER 4 TABLE OF CONTENTS

## ACCOUNTS RECEIVABLE AND COLLECTION PROCEDURES

<u>Topic</u>	<u>Paragraph</u>	<u>Page</u>
General	4-1	4-1
Accounts Receivable (A/R)	4-2	4-1
a. Accrual Basis of Accounting for		
Accounts Receivable	4-2a	4 - 1
b. Categorized A/R in the Accounting Recon	rds 4-2b	4-2
c. Preparation and Dispatch of Bills	4-2c	4-2
d. Recording Interest Due	4-2d	4-2
e. Advance Payments	4-2e	4-3
Billing Procedures	4-3	4-3
a. The Process	4-3a	4-3
b. Transactions by Others (TBO) and		
Transactions for Others (TFO) Procedure	es 4-3b	4-5
c. Billing Documents to be Used	4-3c	4-5
d. Preparation of Bill for Accounts		
Receivable	4-3d	4-5
e. Federal Emergency Management Agency		
(FEMA)	4-3e	4-7
Object Class (Element of Resource)	4 - 4	4-7
a. Appropriation Refunds (Civil and		
Military Activities)	4-4a	4-7
b. Appropriation Reimbursement (Civil and		
Military Activities)	4-4b	4-8
c. General Fund Receipts and Deposit Fund		
Receipts (Civil and Military Activities	s) 4-4c	4-8
d. Repayments (Revolving Fund)	4-4d	4-8
Filing and Control of Accounts Receivable		
and Claims Receivable	4-5	4-8
a. Filing A/R	4-5a	4-8
b. Monthly Reconciliations of A/R	4-5b	4-9
c. Outstanding Claims Receivable (Civil)	4-5c	4-9
Claims Receivable (Civil)	4-6	4-9
a. Description	4-6a	4-9
b. Claims Receivable Documentation	4-6b	4-9
c. Damage Claims	4-6c	4-9
Reporting Delinquent Accounts Receivable	4-7	4-10
Delinquent and Uncollectible Accounts		
Receivable/Claims Receivable, and Transfer	-	
and/or Charge Of f of Receivables	4-8	4-10
a. Delinquent and Uncollectible Accounts		
Receivable (Military)	4-8a	4-10

<u>Topic</u>	<u>Paragraph</u>	<u>Page</u>
b. Delinquent and Uncollectible Accounts Receivable (Civil and Revolving Fund)	4-8b	4-10
c. Claims Against Debtors Involved in Bankruptcy/Insolvency (Civil, RF and Military Activities)	4-8c	4-12
Waiver of Claims of the United States for		
Erroneous Payment of Pay and Allowances	4-9	4-12
Collection Procedures	4-10	4-12
a. General Accounting Office Requirements	4-10a	
b. Safeguarding Public Monies	4-10b	
c. Maintaining Records	4-10c	4-14
d. Appointment of Cashiers, Assistants to		
the F&A Officer and Authorized Collectors	4-10d	4-15
e. Segregation of Duties	4-10e	4-15
f. Duties of Assistant to the F&A Officer	4-10f	4-15
* g. Duties of Authorized Collectors	4-10g	
h. Recreational Fee Cashier (RFC)	4-10h	4-16*
i. Alternate RFC	4-10i	4-17
j. Rangers	4-10j	4-17
k. Contract Gate Attendants	4-10k	4-17
1. Over-the-Counter Sales and Collections	4-101	4-18
m. Collections by Mail	4-10m	4-19
n. Use of DD Form 1131 and ENG Form 3313-R	4-10m 4-10n	4-19
o. Freedom of Information Act (FOIA)		
Accounting Procedure	4-100	4-20
p. Policy Guidance for Accounting Treatment		
for Maps Sold to the Public	4-10p	4-21
Deposit of Public Funds	4-11	
a. Deposit of Public Monies	4-11a	4-21
b. U.S. Treasury Checks in Amounts of		
\$5,000 or More	4-11b	4-21
c. Loss of Negotiable Instruments	4-11c	4-21
d. SF 5515 (Debit Voucher)	4-11d	4-21
e. Certified Checks in Lieu of Bid Bonds	4-11e	
f. Cancellation of Treasury Checks	4-11f	
Categorization of Receipts	4-12	
a. Appropriation Funds	4-12a	
a. Appropriacion randa	т 14а	1 44

<u>Topi</u>	<u>c</u>	<u>Paragraph</u>	<u>Page</u>
b.	Appropriation Reimbursement	4-12b	4-24
c.	Special and Trust Fund Receipt	4-12c	4-25
d.	General Fund Receipts	4-12d	4-26
e.	Repayments to the Revolving Fund	4-12e	4-27
f.	Deposit Fund Receipts	4-12f	4-27
g.	Recoupment of Travel Advances	4-12g	4-28
Disp	osition of Receipts	4-13	4-29
a.	General	4-13a	4-29
b.	Interest, Penalty and Administrative Fees	4-13b	4-29
c.	Remittance Overpaid or Underpaid	4-13c	4-29
d.	Sale of Property Acquired for River and		
	Harbor or Flood Control	4-13d	4-29
e.	Receipt of Lost, Stolen or Damaged		
	Property	4-13e	4-30
f.	Removing Wrecks (Civil)	4-13f	4-30
g.	Receipts for Authorized Rental of Plant		
	and Equipment	4-13g	4-30
h.	Collections from Individuals for		
	Subsistence and Quarters (Civil)	4-13h	4-30
i.	Real Estate Collections	4-13i	4-31
j.	Receipts from Sales of Government		
	Publications	4-13j	4-33
k.	Collections from Contractors for		
	Underpayment of Wages (Davis-Bacon Act/		
	Work Hours Act of 1962) (Civil and		
	Military Accounting Activities)	4-13k	4 - 34
1.	Recreation Use Fees	4-131	4-35
m.	Receipts During Construction of Projects	4-13m	4-35
n.	Receipts During Operation of Projects		
	(Civil)	4-13n	4-36
Ο.	Collections By and For Others (Military)	4-130	4-36
p.	Collections for Another Agency	4-13p	4-36.1
q.	Voucher Deductions	4-13q	4-37
r.	Government*s Right to Offset	4-13r	4-37
s.	Sale of Forest Products	4-13s	4-38
t.	Collection from Government Employees of		
	Juror and Other Fees	4-13t	4-38

## ER 37-2-10 Change 86 15 Jul 96

u. Water Supply Act of 1958	4-13u	4-39
v. General Regulatory Functions (Civil)	4-13v	4-40
w. Federal Transfer Technology Act (FTTA)	4-13w	4-40
Available and Unavailable Special Trust Fund		
Receipts	4-14	4-41
a. Available Trust Fund Receipts	4-14a	4-41
b. Unavailable Trust Fund Receipts	4-14b	4-41
Consolidated Working Funds (Civil)	4-15	4-42
a. Allotment of Consolidated Working Funds	4-15a	4-42
b. Accounting for Cost of Consolidated		
Working Funds	4-15b	4-42
c. Procedures	4-15c	4-42
d. Completion of Work	4-15d	4-43
e. Pro-Forma Entries	4-15e	4-43
f. Refund of Consolidated Working Funds	4-15f	4-46
Intra-District Transfers	4-16	4-46
a. Automated Accounting System "No-Check-		
Drawn" Transactions	4-16a	4-46
b. Military Accounting for Intra-District		
Transfers	4-16b	4-46
c. Inter-USACE Commands and Interagency		
Transactions	4-16c	4-46
Foreign Exchange - Billings and Collections	4-17	4-46
ENG Form 3002 (Cash Receipts and Deposits		
Register)	4-18	
a. General	4-18a	4-47
b. Automated ENG Form 3002	4-18b	4-47
c. Description of ENG Form 3002	4-18c	4-48
d. Register Closing	4-18d	4-50
DA Form 3994 (Cash Blotter)	4-19	4-50
Appendix A, Time Schedules for Recoupment		
of Travel Advances		4 - A - 1