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CHAPTER 17

OTHER REVOLVING FUND CURRENT AND ACCRUED ASSETS AND LIABILITIES AND PROPRIETARY ACCOUNTS

17-1. Purpose. The purpose of this chapter is to describe and explain the accounting procedures for other Revolving Fund current and accrued assets and liabilities and for the proprietary accounts.

17-2. General Ledger Account (GLAC) 310.00 Funds With Treasury.

a. GLAC 310.00. This account reflects the undisbursed cash balance of the USACE Command*s portion of the Corps of Engineers' Revolving Fund. Cash management is one of the most critical elements of financial management of the Revolving Fund. Debits to this account include receipt of an Advice of Funds Allocated, collections, and monthly transfers of excess Supervision and Administration (S&A). Credits include receipt of a revocation of funds allocated, disbursements, biweekly transfer of payroll advance to Central Payroll Office (CPRO), monthly transfer of net S&A income, and the quarterly transfer of plant increment and insurance charges. This GLAC is not supported by subsidiary ADP workcodes.

b. The Anti-Deficiency Act. The Anti-Deficiency Act, 31 USC 1517, also applies to the Revolving Fund when disbursements exceed cash (Funds with the Treasury). Successful financial management of the Revolving Fund requires that a sufficient cash balance is maintained in each USACE Command to permit prompt liquidation of obligations as they mature. The requirement for solvency in the Revolving Fund does not mean that the normal accounting guidelines for collections, disbursements, and advances can be disregarded. Specifically, advances will not be made to the Revolving Fund (RF) unless they are for valid debts owed to the RF. Debts anticipated to occur in the future are not sufficient to justify a cash advance to the RF. Advances will only be made from specific appropriations and projects when it can be clearly demonstrated that costs have been incurred in the RF for the benefit of those appropriations and projects but not yet distributed through normal distribution procedures (e.g., payroll). Under no circumstances will advances be made for the sole purpose of masking a negative cash balance.

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* c. Pro-Forma Entries:

Advice of Funds Allocation Received

DR: 310.00 Funds With Treasury
CR: 331.00 Appropriations From US Treasury
Corps of Engineers Management Information System (COEMIS)
Transaction Code AA (ENG Form 4480 (Auto) (COEMIS-
Accounting Entry/Reference Document))

Revocation of Funds Allocated

DR: 331.00 Appropriations From US Treasury
CR: 310.00 Funds With Treasury
COEMIS Transaction Code AB (ENG Form 4480)

Disbursements for Vouchers and Claims Approved for Payment

DR: 341.00 Accounts Payable
CR: 310.00 Funds With Treasury
COEMIS Transaction Code PA (ENG Form 4480)

Collections of Amounts Due

DR: 310.00 Funds With Treasury
CR: 313.00 Accounts Receivable
COEMIS Transaction Code GC or GM (ENG Form 4480)

Transfer of Payroll Advance to CPRO

DR: 415.00 Operating Expenses (VW470005 Government
Contributions)
345.00 Accrued Leave (VW9310-0)
CR: 310.00 Funds With Treasury
COEMIS Transaction Code TH (ENG Form 4480)

Transfer (Monthly) of S&A Net Income

Underdistributed S&A

DR: 310.00 Funds With Treasury
CR: 415.00 Operating Expenses (VW65, VW66)
COEMIS Transaction Code AR (ENG Form 4480)

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* Overdistributed S&A

DR: 415.00 Operating Expenses (VW65, VW66)
CR: 401.10 Sales to Other Districts Revolving Fund
COEMIS Transaction Code TH (ENG Form 4480)

17-3. GLAC 313.00 Accounts Receivable. This account represents amounts due the Revolving Fund through refunds; reimbursable orders earned; claims due to property lost or damaged; sales from warehouse stock to others; sale of retired assets; and other actions resulting in a debt to the Revolving Fund. Accounts receivable and collection procedures are covered in more detail in chapter 4. This account is supported by and therefore must be reconciled on a monthly basis with the physical open accounts receivable documents as well as the listing of open items generated by COEMIS. Debits to the account are made for amounts owed to the Revolving Fund. Credits include collections of accounts receivable or the cancellation of an accounts receivable because of an authorized waiver of reimbursement or an approved write-off of an uncollectible amount. This GLAC is not supported by subsidiary ADP workcodes.

Pro-Forma Entries:

Refunds of Amounts Previously Disbursed

DR: 313.00 Accounts Receivable
CR: 307.00 Plant Acquisition In Progress
308.00 Plant Retirement Work in Progress
315.10 Warehouse Stock
415.00 Operating Expenses
COEMIS Transaction Code DG (ENG Form 4480)

Cancellation of Accounts Receivable

DR: 307.00 Plant Acquisition in Progress
308.00 Plant Retirement Work in Progress
315.10 Warehouse Stock
415.00 Operating Expenses
CR: 313.00 Accounts Receivable
COEMIS Transaction Code DJ (ENG Form 4480)

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* Refund for Amounts Charged to Work in Progress for Others

DR: 313.00 Accounts Receivable
CR: 317.00 Work in Progress for Others
COEMIS automatically generates the following:
DR: 401.XO Sales
CR: 415.00 Operating Expenses
COEMIS Transaction Code DG (ENG Form 4480)

Work Performed for Others

DR: 313.00 Accounts Receivable
CR: 317.00 Work in Progress for Others
COEMIS Transaction Code FA or FB (ENG Form 4480)

Collection of Jury Duty Fees

DR: 313.00 Accounts Receivable
CR: 345.00 Accrued Leave
COEMIS Transaction Code DG (ENG Form 4480)

Receipt of Amounts Billed

DR: 310.00 Funds With Treasury
CR: 313.00 Accounts Receivable
COEMIS Transaction Code GC or GM (ENG Form 4480)

17-4. GLAC 316.00 Prepayments and Advances. This account is used to record the advance GSA SLUC payments made to the Ft. Worth District.

17-5. GLAC 317.00 Work in Progress for Others. This account is maintained to show the unbilled cost of work in progress for other appropriations, agencies, and individuals. The account is credited with billings when accounts receivable are established for the unbilled costs. Billing and collection procedures in chapter 4 must be followed in managing these accounts. Under no circumstance will this account be used to finance work for which appropriate funding has not been received or for which appropriate documentation (MIPR, IAG, duly executed MOU, etc.) has not been received and accepted. This account is supported by the following subsidiary ADP workcodes:

VW811 Chargeable to District Funds
VW812 Other Federal Appropriations and Agencies
VW813 All Other

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* a. Effect on Funds Availability. OMB Circular A-34 requires that all accepted orders for reimbursable work must be obligated in the appropriations ultimately funding the work. This is determined to be accomplished upon acceptance of the order and return to the issuing office. Work will not commence in the Revolving Fund accounts until the Military Interdepartmental Purchase Request (MIPR), IAG, etc. is approved and accepted. Acceptance of a reimbursable order in Revolving Fund does not increase Funds With Treasury. Instead, the amount of unfilled orders, balances available on orders received, are used to increase the resources available to the Revolving Fund on reports to OMB and the Treasury. HQUSACE obtains the dollar amount of unfilled orders from EAM 893 on the RCS-CERM-F-1 report (Trial Balance of General Ledger and Summary of Transactions) (see EP 37-2-1, para 6-4a) and uses the figure in preparing SF 133 (Report of Budget Execution) for submittal to OMB and SF 220 (Statement of Financial Conditions) for submittal to the Treasury.

b. Applicability. Reimbursable orders from other USACE Commands which cite the Revolving Fund as the funding source will be processed within the Revolving Fund module in accordance with this paragraph. USACE Commands with military accounting capability will not process reimbursable orders which cite military appropriations within the Revolving Fund module. Reimbursable orders citing Civil Works appropriations (with the exception of orders associated with the superfund program) will be established within the Revolving Fund in amounts to cover the in-house expenses and any purchase orders/contracts under \$25,000. All purchase orders/contracts citing civil works appropriations in excess of \$25,000 issued on behalf of another USACE Command must be processed using direct fund cite procedures.

c. MIPRs Citing Annual Appropriations. Reimbursable orders citing annual appropriations of the ordering agency will be accepted in the amount which is estimated to be incurred for performance of the work prior to the end of the fiscal year. Any available balance which will not be obligated by fiscal year end will be canceled prior to closing the accounts for the fiscal year. To ensure that excess funds are not encumbered at fiscal year end, the performing activities will notify the ordering activity of unexecuted balances (the amount of the order which will be excess) to preclude loss of funds at year end. The conditions of agreement in the MIPR will determine procedures to be followed at fiscal year end for those orders citing no year appropriations.

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* d. VW811 - Chargeable to District Funds. This account may only be used to temporarily fund flood fight and other emergency work authorized by ER 11-1-320 and the removal of wrecks and other obstructions, up to a value of \$100,000 each, authorized by ER 1145-2-305. Proper authorizations for the dollar limits contained in ER 11-1-320 must be maintained. The account will be subdivided as necessary to record costs for each incident. Prompt action must be taken in requesting the proper allotments. Immediately upon receipt of the allotment, costs recorded in the VW811 accounts will be sold to the ultimate paying appropriations. After the allotment is received, costs will be charged direct to the project and not processed through the VW811 account. Since no obligation has been established in another appropriation for work funded in these accounts, the balances available should not be reflected in EAM 893, Unfilled Orders, on the RCS-CERM-F-1.

e. VW812 - Other Federal Appropriations and Agencies. This account will be used to record work in progress performed under reimbursable orders from Federal appropriations (including other USACE Commands). This account will also be used by Civil only USACE Commands to record reimbursable orders citing military appropriations. Costs may also be processed through this account for Work in Progress which, when billed, will be collected by processing intra-district vouchers against district or supported major subordinate commands (when applicable) funds.

f. VW813 - All Other. This account includes work in progress performed for others such as states, municipalities, and private persons or organizations. OMB Circular A-34 requires that reimbursable work for agencies/organizations outside the Federal Government must not commence until the funds are advanced and in the Treasury. Advance accounts in the VW914 series (see para 17-ad) are used to record the advances for the work. The advance account must always be equal to or greater than the unbilled cost in the VW813 account. In the event the costs incurred exceed the amount of the advance, work will stop until an increase in the advance is received. The excess costs will be transferred to the advance account resulting in a debit balance in the advance account until the increase is received. Debit balances in advance accounts will be so reported in Revolving Fund quarterly reports rather than being transferred back to work in progress. Since advances should always be collected prior to incurring expenses, there is never a remaining unfilled order for account VW813 and therefore the balances available should not be included in EAM 893 on the RCS-CERM-F-1.

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g. Pro-Forma Entries.

Performance of Work (expenses incurred)

DR: 317.00 Work in Progress and
415.00 Operating Expenses (VW5997)
CR: 341.00 Accounts Payable
401.XO Sales (VW5997)
COEMIS Transaction Code MD (ENG Form 4480)

Distribution of Cost From Other Revolving Fund Accounts

DR: 317.00 Work in Progress
CR: 401.XO Sales
COEMIS Transaction Code TR (ENG Form 4479 (COEMIS-
Accounting Transfer Entry/Reference Document))

Billings for Work Performed

DR: 313.00 Accounts Receivable
CR: 317.00 Work in Progress for Others
COEMIS Transaction Code FA or FB (ENG Form 4480)

17-6. GLAC 325.00 Reserved for Future HQUSACE Use.

17-7. GLAC 336.00 Capital Adjustments. This account reflects adjustments to Revolving Fund capital and is only used to record specific transactions authorized by HQUSACE (CERM-FP). Appropriate pro-forma entries are provided by CERM-FP at the time of authorization.

17-8. GLAC 341.00 Accounts Payable. This account represents all unpaid liabilities payable by the Revolving Fund. Accounts payable and payment procedures are covered in more detail in chapter 3. This account is supported by and therefore must be reconciled on a monthly basis with the physical open accounts payable documents as well as the open item listing generated by COEMIS. Debits made to this account include payments made which liquidate the accounts payable; refunds for returned materials; and adjustments made for changes in price or quantities ordered. Credits include recording the liability for supplies received; receipt of equipment or services from vendors or other Government agencies; receipt of travel vouchers; accruals for rent, utilities, communication services, and other contractual

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services; and adjustments made for handling or shipping charges.
This GLAC is not supported by subsidiary ADP workcodes.

Pro-Forma Entries.

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Recording Liability

DR: 307.00 Plant Acquisition in Progress (VW70-VW77)
308.00 Plant Retirement Work in Progress
315.10 Warehouse Stock (VW80)
415.00 Operating Expenses (VW21 through VW69)
317.00 Work in Progress for Others (VW81N-N)^{1/}
CR: 341.00 Accounts Payable
COEMIS Transaction Code MD (ENG Form 4480)

^{1/} An MD transaction citing a VW81 account will produce an automatic collateral entry as follows:

DR: 415.00 Operating Expenses (VW5997)
CR: 401.XO Sales (VW5997)

Payment of Liabilities

DR: 341.00 Accounts Payable
CR: 310.00 Funds With Treasury
COEMIS Transaction Code PA (ENG Form 4480)^{2/}

^{2/} It should be noted that if the PA transaction is entered at an amount different than the referenced payable document, an automatic adjustment will occur. The cost in the cited ADP workcode on the payable document will be increased or decreased by the amount of the difference. If more than one ADP workcode was cited on the payable document number then the cost in the workcode with the highest dollar value will be adjusted. After each COEMIS update, the automatic adjustment report should be reviewed to determine if the automatic adjustment should be transferred to a different cost account.

17-9. GLAC 343.00 Advances for Services and Commodities. This account is credited with advances received by the Revolving Fund for services or commodities to be furnished to the ordering activity. This account is also utilized by the Central Payroll Office (CPRO) to record the payroll advances received from serviced USACE Commands (see para 17-10). The account is debited with all costs applied against the advance and the return of the remaining balance of any advance after all costs are applied. Charges applied to this account which are in excess of amounts received as advances will be reported as debit balances until an increase is received. This GLAC is supported by the following subsidiary ADP workcodes:

a. VW911 - Advances from District Funds. This account is used to record the advances received through processing vouchers within the USACE Command.

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b. VW912 - Advances for Central Payroll. This account is for CPRO use only. The account is used to record amounts advanced by each serviced USACE Command for payrolls.

c. VW913 - Other Federal Appropriations and Agencies. This account is used to record advances received from other federal sources.

d. VW914 - Other. This account is used to record all advances received from sources other than federal funds (i.e., states, municipalities, private companies, and individuals).

e. Pro-Forma Entries.

Receipt of Advances

DR: 313.00 Accounts Receivable
CR: 343.00 Advances for Services and Commodities
COEMIS Transaction Code DG (ENG Form 4480)

Application of Accrued Costs to Advances Received

DR: 343.00 Advances for Services and Commodities
CR: 317.00 Work in Progress for Others
COEMIS Transaction Code TP (ENG Form 4479)

Return of Excess Advance

DR: 343.00 Advances for Services and Commodities
CR: 341.00 Accounts Payable
COEMIS Transaction Code MD (ENG Form 4480)

17-10. GLAC 345.00 Accrued Leave. This account reflects the liability reserve for accrued annual leave balances of civilian employees who are paid from the Revolving Fund. The account is debited with the gross payrolls payable from the Revolving Fund including gross severance pay entitlements for separated personnel. The account is credited with labor costs distributions, by both the effective time method and actual pay method (see para 17-12); by refunds of lump sum leave payments; and by collection of jury duty fees. The account is also debited with the value of annual leave balances of employees transferred out to other HQUSACE Commands and is credited with the value of annual leave balances of employees transferred in from other
* USACE Commands (see para 17-15). This GLAC is supported by the following subsidiary ADP workcodes:

- * a. VW930100 - Gross Earnings. This account will be charged with the total amount of employees earnings (gross payroll expense less government contributions). It will be credited with repayments to the Revolving Fund for refunds of lump sum leave payments received and the collection of jury duty fees.
- b. VW930200 - Labor Distributions. This account will be credited with the amount of labor distributions for regular time worked which is distributed at either the effective time or actual time method, as well as distributions for overtime, night differential, and holiday or other premium work which are made on an actual pay basis.
- c. VW930500 - Accrued Leave/Severance Pay Transferred To/From Others. This account will be debited with the value of annual and shore leave of employees transferred out and for amounts of severance pay for employees transferred in from other USACE Commands. The account will be credited for the value of annual and shore leave of employees transferring in from other USACE Commands and for severance pay entitlements transferred out for employees transferring to another USACE Command.
- d. VW930600 - Severance Pay Entitlements. This account will be charged with amounts of severance pay to which personnel become entitled upon separation based upon determination noted on the SF 50 (Notification of Personnel Action). This account will be credited with any unpaid portion of gross entitlement when payments are terminated prior to liquidation of the gross amount.
- e. VW930700 - Adjustments of Annual Leave Liability. This account will be debited or credited with adjustments specifically authorized by HQUSACE.
- f. VW930800 - Shore Leave Earned. This account will be credited with the value of shore leave earned and charged to plant operations.
- g. VW930900 - Balance, Prior Years. Balances in accounts VW930100 through VW930800 are closed to this account during the fiscal year close out.
- h. VW931000 - Advance/Actual To/From CPRO. Advances of Revolving Fund cash to CPRO are recorded in this account. The recording of actual Gross Earnings reduce this account and increases account VW930100. The balance in this account (debit or credit) represents the outstanding status of advances to CPRO and must be reconciled to the balances reported monthly by CPRO to each USACE Command.

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* i. Pro-Forma Entries.

To Record Advance Made to CPRO

DR: 415.00 Operating Expenses (VW470005 Government
Contributions)
345.00 Accrued Leave (VW931000)
CR: 310.00 Funds With Treasury
COEMIS Transaction Code TH (ENG Form 4480)

To Record Advance Received From USACE Command (CPRO Only)

DR: 310.00 Funds With Treasury
CR: 343.00 Advances for Service and Commodities
COEMIS Transaction Code AR (ENG Form 4480)

To Record Gross Amounts of Payrolls:

Serviced USACE Command

DR: 415.00 Operating Expenses
(VW47 Government Contributions)
(VW21 - VW69 Suggestion Awards)
345.00 Accrued Leave (VW930100)
CR: 415.00 Operating Expenses (VW470005)
345.00 Accrued Leave (VW931000)
COEMIS Transaction Code TJ (ENG Form 4480)

Central Payroll Office

DR: 343.00 Advances for Services and Commodities
CR: 341.00 Accounts Payable
COEMIS Transaction Code MD (ENG Form 4480)

Transfers of Annual Leave

Transfer Out Between Revolving Funds

DR: 345.00 Accrued Leave (VW930500)
CR: 333.20 Transfers Other Districts' Revolving
Funds (VW881)
COEMIS Transaction Code TA (ENG Form 4480)

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* Transfer In Between Revolving Funds

DR: 333.20 Transfers Other Districts* Revolving Funds
(VW881)
CR: 345.00 Accrued Leave (VW930500)
COEMIS Transaction Code TB (ENG Form 4480)

17-11. Payroll Advances.

a. Applicability. USACE Commands which have a Revolving Fund and are serviced by the USACE Central Payroll Office (CPRO), are required to submit payroll advances to the Omaha District for each pay period. Those USACE Commands which do not have a Revolving Fund will be billed on an SF 1080 (Voucher for Transfer Between Appropriations and/or Funds) for their payroll costs. These advances are due at the Omaha District prior to the Friday following the end of the pay period. Friday is the day that the payroll is certified* and pay checks are printed to ensure delivery by the following Thursday which is designated as payday. When the due date falls near the end of a month, payroll advances are required to be dated end processed in the month*s business. Omaha will record the advances in the same month as the advancing USACE Command. USACE Commands will be notified if the advance is received too late to be processed in the appropriate accounting period.

b. Processing the Advance. Payroll advances represent an estimate of the payroll expense for a particular pay period. This estimate should be based on the most current SF 1166 (Voucher and Schedule of Payments). Waiting until the SF 1166 for the preceding pay period is received will cause the advance to become delinquent. SF 1166*s are not mailed by the Central Payroll Office until pay day, which is twelve days following the pay period ending date. First determine if the amount advanced for the pay period corresponding to the SF 1166 exceeded actual expenses or if the amount advanced was not sufficient to cover the payroll. This difference should be included in your next advance to Omaha. In other words, the amount advanced should be the estimated payroll expense plus any adjustments from a prior pay period. The "TJ" transactions processed for actual payrolls generate a reduction to the advance accounts even though these transactions are not reflected on the COEMIS Register of Transactions (RAT) for the VW470005 and VW931000. If advances ("TH" transactions) are input in the exact amount of the actuals ("TJ" transactions) received and processed during the same month, the monthly field of the advance accounts on the data base will

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- * show no dollars due to the advances and actuals netting to a zero amount.

c. Submitting the Advance. Ensure the following information is provided on the ENG Form 4480:

USACE Command Name
Payroll Block
PPE Date
Transaction Date
Amount of Advance
Document Number

For the last payroll advance each quarter, indicate in the remarks section the cumulative amount advanced for the year. This will assist Omaha in reconciling the advance total prior to furnishing this information to HQUSACE.

If sending by mail, use the following address:

USAED, Omaha
ATTN: CEMRO-RM-FF-R
215 N. 17th Street
Omaha, NE 68102-4978

If sending by telecopier, use the following number:

(402) 221-3767, 221-3029 or 221-3030
CEMRO-RM-FF -R

d. Reconciling the Advance. Following the close of each month, the Revolving Fund Accounting Unit, Omaha District, will forward to each USACE Command a copy of their Status of Revolving Fund Cost and Operating Accounts (V-2 Report, see page 17-A-14) and a copy of their Register of Accepted Transactions (RAT) printout. In addition, USACE Commands may receive one or all of the following supporting documents: SF 1098 (Schedule of Canceled or Undelivered Checks); SF 1114-B (Collection Voucher); SF 1081 (Voucher and Schedule of Withdrawals and Credits); ENG Form 4479; and ENG Form 4480. Questions concerning this documentation should be directed to the Omaha District Revolving Fund at (402) 221-4350 or 3926. These reports, printouts, and documents will be used by the USACE Command to reconcile their payroll advance accounts (VW470005 and VW9310) to the Omaha District records. A sample reconciliation is shown in Appendix 17-A.

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* 17-12. Severance Pay. Occurrence of severance pay and continuation of pay is difficult to foresee and therefore cannot be included as an element in the effective time factor. Rates will be adjusted to cover costs as necessary.

17-13. Methods of Determining Labor Cost Rates. Employees of USACE Commands having civil or civil and military work will be paid initially from the Revolving Fund. The accrued leave account will be charged with the gross earnings of these employees and credited with labor costs distributed. Labor costs applicable to civilian employees will be distributed by one of the methods described below.

a. Actual Pay Method. The labor cost rates are equal to the actual pay rates and the labor costs distributed for each pay period equal the amount of the gross earnings. This method is applicable for services of employees who 1) are not entitled to annual or sick leave; 2) who are entitled to leave with pay but who are on the USACE Command roles for pay purposes only (e.g., AFRCE); and 3) consultants.

b. Effective Time Method. The labor cost rates consist of actual pay rates increased to include a factor for all leave with pay and the government share of personnel benefits. Labor costs for premium pay categories, such as, night differential, overtime, or holiday pay are computed at the actual pay rates instead of at the effective rates. Effective labor cost rates will be applied uniformly to all work performed by all employees whose time is charged at effective time rates, whether it be civil work, military work, or reimbursable work. The effective time method provides the means to:

(1) Charge cost accounts for only the time actually worked plus absorb an amount for annual leave earned and for other leave (sick, holiday, administrative, etc.) taken. Therefore, when an employee is on leave no cost will be charged to cost accounts.

(2) Charge cost accounts for the Corps' share of government contributions.

(3) Accumulate a balance in the "accrued leave" account to approximate the monetary value of annual leave due employees.

(4) Compute cost of living allowance (COLA) on the effective pay rate for those employees who receive COLA. This provides the reserve, at the higher value, to which the labor cost is absorbed when the employee is on leave.

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c. Average Rates for Groups of Employees. An average effective time hourly rate is established and used for costing labor for employees engaged in a common activity such as shops, floating plant, executive, advisory and administrative functions. Equitable costing as well as economy are prerequisites for use of the average effective labor rate method.

17-14. Labor Costs by Effective Time Method.

a. Accrued Annual Leave Report. The USACE Central Payroll Office (CPRO) will compute the number of effective working days and an effective rate (excluding government contribution factor) for each USACE command. The effective working days and the effective rate are computed using the annual leave accrual rate, actual leave taken (current leave year), and number of holidays available during the current leave year. A sample Accrued Annual Leave Report is shown on page 17-B-6. These computations are prepared using each individual USACE command*s actual historical data and are therefore estimated projections only. The USACE command will modify the CPRO computed rate for known factors, such as, over/underfunded balances in the accrued leave account and/or government contributions accounts and adjustments for known leave usage. CPRO will provide the report to each serviced USACE command every pay period.

b. Accrued Leave Reconciliation. Care will be exercised to assure that all time worked is properly distributed. When effective time rates are used, only noneffective time costs will be absorbed through the "accrued leave" account. Effective time rates are to be reviewed for each pay period ending closest to the end of the second, third, and fourth quarters. The reconciliation for the first quarter will be for the leave year ending pay period. A sample review is presented in Appendix 17-B. The review will be a comparison of the actual monetary value of accrued annual and shore leave to the balance carried in GLAC 345, Accrued Leave, plus the balance of the VW47 accounts, Government Contributions. For those USACE commands under alternate work schedules, credit hours worked and compensatory time earned must be considered in performing the accrued leave
* reconciliation. Leave liability will be increased by the value of credit hours and compensatory hours. This analysis will usually require some interpolation of data since rarely do the end of pay periods exactly coincide with the end of a quarter. Adjustments to bring COEMIS to the exact time frame of the Accrued Annual Leave Report are for worksheet purposes only (i.e., no adjustment to GLAC 345). *

c. Over/Underfunded Leave Liability Reserve. The leave liability reserve should normally be fully funded. Therefore, rates should be established at a level to achieve a goal of no less than one hundred percent funded or no greater than one hundred fifteen percent funded as of the end of the leave year, i.e., 100% funded to 115% funded. Variances greater than plus one hundred fifteen percent (+115%) during the second, third and fourth quarters may be justified to allow for fluctuations in usage of annual leave and general schedule pay increases. In fact it is usually necessary to be overfunded during the second, third and fourth quarters of the fiscal year in order to meet the goal at the end of the leave year. In the event that a review of the effective rates, projected to the end of the leave year, reveals a variance of less than 100% or greater than 115%, action will be taken to adjust the effective rates in order to bring the account balances within tolerance level by the end of the leave year. Sample adjustment is shown in Appendix 17-B.

*17-15. Deleted.

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* 17-16. Military Personnel Pay and Allowances.

a. Reimbursement of Military Personnel Expense. All military personnel are paid out of the Military Personnel, Army (MPA) appropriation. Corps of Engineers officers assigned to civil function positions on the Table of Distributions and Allowances (TDA) will be paid from the appropriation for the works upon which they are employed in accordance with 33 USC Section 583(a). The Finance and Accounting Officer, Baltimore District, will reimburse Defense Finance and Accounting Service (DFAS) for the pay and allowances of all service members assigned to civil positions on the TDA within the Corps of Engineers. The individual amounts of pay and allowances will be billed to the USACE Commands based upon service member assignments. Billed offices must reimburse the Baltimore District within 15 days of receipt of the billing. Delinquent accounts receivable will be referred to CERM-FC after 90 days for assistance in effecting collection.

b. Processing of Billings for Military Pay. Billings from the Baltimore District for military personnel pay and allowances will be supported by copies of the individual service members leave and earnings statements. These leave and earnings statements will be used to charge the pay and allowances to the activities on which the service members are working (i.e., applicable civil or military project, general and administrative account, Revolving Fund S&A account, etc.). Assignment of a service member to a civil functions position does not preclude them from performing, and therefore charging their pay and allowances to, activities directly related to military work.

c. Payment of Allowances Incident to Permanent Change of Station. When a service member is transferred, the full pay and allowances will be borne by the losing office through the day prior to the end of the month of which the effective date of change in strength accountability (EDCSA) is prescribed in the orders. When a service member is newly assigned to a civil functions position, the liability for pay and allowances will be assumed on the EDCSA date with the following exceptions:

(1) Any authorized delays prior to reporting to the new assignment will be assumed by the Corps of Engineers.

(2) Should a service member be assigned to a military function position in the interim (between the EDCSA and actual reporting date to new assignment), any pay and allowances will be borne by the MPA appropriation.

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* d. Army Reserve Personnel. The pay and allowances of reserve personnel assigned to a civil functions position on the TDA under authority of AR 135-200, paragraph 1-8, or other authority, will be borne by the Corps of Engineers. A request for assignment of reserve personnel must meet the requirements of AR 135-200 and will be addressed to the Army Personnel Center (ARPENCEN) through the Division Office (if applicable) and CERM-FP. The request must include the civil function to be performed, the appropriate fund cite for the work, and the mailing address of the office to be billed. The pay and allowances of reserve personnel assigned to a military funded mission will only be paid from the Reserve Personnel, Army appropriation.

e. USACE/USMA/ROTC Cadet Training Program. The USACE/United States Military Academy (USMA)/Reserve Officer Training Corps (ROTC) cadet summer engineer training program offers interested academy/college students hands-on experience and exposure to USACE assignments, and career opportunities. For CONUS cadets, round trip travel and per diem costs from/to West Point will be paid by the recipient USACE Command. For OCONUS cadets, round trip travel and per diem costs from/to the cadets prior overseas duty station will be paid by the recipient OCONUS USACE Command. USACE activities are authorized to reimburse travel and per diem for assigned cadets from any available funds which are appropriate (i.e., civil or military appropriations). Contracting for meals and lodging is permissible in lieu of per diem payments. Further guidance for this program is contained in ER 350-3-3.

f. Department of the Army Scientific and Engineering Reserve Officers' Training Corps Cooperative (DASE ROTC Co-op) Program. All funding for the DASE ROTC Co-op program will be provided on a reimbursable basis (MIPR) from the U.S. Army Civilian Personnel Center (CIVPERCEN). All USACE Commands are responsible for monitoring the use of program funds and submitting monthly billings (SF 1080) to CIVPERCEN for program participants.

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