

CHAPTER 18

REVOLVING FUND REPORTS

18-1. General.

a. Purpose. To provide instructions for the submission of Revolving Fund and Military Construction Supervision and Administration (S&A) reports. The Revolving Fund reporting system (RCS: DAEN-RMF-1) provides for furnishing performance data to enable HQUSACE to review operations. Consolidated statements are prepared from these reports for the Office of Management and Budget and the Treasury Department. The reports are also used for management and control of funds and for the preparation of estimates for inclusion in the Budget of the United States.

b. Applicability. This chapter is applicable to all USACE Commands utilizing the Revolving Fund.

c. Verification of Data.

(1) Submission of the data is subjected to three types of editing prior to acceptance by HQUSACE. Any errors detected must be corrected by the USACE Command submitting the reports and the entire submission re-input for acceptance. The first edit ensures the transmission is properly formatted, all EROC codes are valid, amount fields are numeric characters, and field IDs are proper. The second validation proofs all total and subtotal electronic accounting machine codes (EAMs) to the appropriate detail EAMs by field ID within each report. The third validation is a reconciliation of related data between the individual reports. See Appendix A for error codes and messages.

(2) Finance and Accounting (F&A) officers will assure that source data are verified and reconciled prior to submission. Corps of Engineers Management Information System (COEMIS) programs 203P566X and 203P567A should be used in this verification and reconciliation. The reconciliation formulas in Appendix A of EP 37-2-1, COEMIS program 203P567F, should also be used in this verification and reconciliation.

18-2. Report Due Dates. Revolving Fund Trial Balances; Schedule - Plant, Properties, and Equipment, Revolving Fund; Statement of Results From Operations; Analysis of Warehouse Stocks; Analysis of Aging of Accounts; and Plant Replacement and Improvement Program Report are monthly reports which must be
* transmitted to Central Processing Center (WES),

* on or before 0800 hours on the 15th day of the subsequent month. The military construction S&A report is a monthly report which must be submitted to reach HQUSACE by 0800 hours on the 9th calendar day (see para 18-3). The Forecast of Funds Availability, ENG Form 3739-R, is a manual quarterly report which must be submitted by 0800 hours on the 15th calendar day following the end of the quarter (see para 18-10). The Report on Accounts and Loans Receivable Due From the Public, SF 220-9, is a quarterly report submitted through the Civil Automated Reporting System (CARS) on or before the 21st calendar day following the end of the quarter (see para 18-11). A Certification Statement for the Quarterly Review of Costs/Income in conjunction with command operating budget for each Revolving Fund Shop and Facility Services Account (VW30-59), Executive Direction and Management Accounts (VW60-61) and Area/Resident Office Accounts (VW64) must be submitted to CERM-FC by 31 May and 7 November (see para 18-5). When the applicable due dates fall on a Saturday, Sunday or holiday, the reports will be submitted in sufficient time to ensure receipt by 0800 hours of the work day immediately preceding the due date.

18-3. Military Construction S&A Report. The monthly S&A report must be submitted in sufficient time to reach HQUSACE (CERM-FC) by 0800 hours Eastern Standard Time (EST) on the 9th calendar day of each month. When the due date falls on a Saturday, Sunday, or holiday, the reports will be submitted in sufficient time to reach HQUSACE by 0800 hours EST of the workday immediately preceding the due date. A written report is the required submission format (see below). Reports may be faxed to HQUSACE (CERM-FC), fax number (202) 272-0970 or (202) 272-1933. In an emergency the information may be telephoned to CERM-FC, (202) 272-1929. The phone call must be followed by a written report. The report balance must be cumulative current fiscal year to date (CFYTD) except for the current month gain or loss balance.

a. Report Format. Report format is as follows:

	VW 65 MILCON	VW 66 O&M
Work Placement (CFYTD)	\$XXX,XXX	\$XXX,XXX
Income (CFYTD)	\$XXX,XXX	
Less Expenses (CFYTD)		
Supervision and Inspection	\$XXX,XXX	\$XXX,XXX
General Overhead	\$XXX,XXX	\$XXX,XXX

Gain or (Loss) (CFYTD)	\$XXX,XXX	\$XXX,XXX
Current Month Gain (Loss	\$XXX,XXX	\$XXX,XXX
Work Placement (CFYTD) Not Subject to Flat Rate Procedures		\$XXX,XXX
Expenses (CFYTD) Not Subject to Flat Rate Procedures		\$XXX,XXX

b. Verification of Data. The following must be verified before submitting the report:

(1) Work placement must be equal to work placement reported on the FY Cost-Budget Summary-Military Activities report (RCS: CERM-F-6).

(2) Income reported from the VW65 and VW66 accounts must equal the S&A actually recorded in Military and reported on the FY Cost-Budget Summary-Military Activities report.

(3) Income should equal the product of the applicable S&A rate times the related work placement. If it does not, an explanation as to difference must be provided in writing.

(4) Current Month Gain (Loss) must be equal to the balance end of period for accounts VW65 and VW66 reflected on the Statement of Results from Operations, Schedule of Results From Operations report.

* (5) Current Month Gain (Loss) must be equal to the amount of the month end net balance transferred to Omaha on ENG Form 4480 (Auto) (COEMIS-Accounting Entry/Reference Document). A copy of ENG Form 4480 should be provided to HQUSACE (CERM-FC) along with the S&A report. It must be received no later than the 15th of the month following the end of the reporting period. *

18-4. Plant Replacement and Improvement Program (PRIP) Report (ENG Form 1978/1-R).

a. Automated Program. Program 203P567D (Plant Replacement and Improvement Program Report, ENG Form 1978/1-R) is designed to furnish managers an automated PRIP report from the F&A data base. The automated report can be requested as frequently as desired.

b. Report Requirements. A monthly report is required by all USACE Commands. The report will include all actual

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* obligations and expenditures for the current fiscal year. I will be transmitted to arrive at the Central Processing Center (WES) no later than 0800 hours EST on the 15th calendar day after the end of each month. If the due date falls on a Saturday, Sunday, or holiday the report is due to arrive at by 0800 hours on the previous workday. Monthly reports shall be reviewed at division offices for accuracy and conformance with schedules and the approved PRIP funding authority. *

c. Concept. The concept of operation is to have the CFY total PRIP authority reflected in VW70000000000000 using A/E 011, CFY District Total PRIP Allocation Received. This is accomplished using an "AL" transaction. The "AL" transaction is also used to store the dollar amounts, per ENG Form 3013 (Work Order/ Completion Report) or equivalent authorizing document, A/E 012, CFY Line Item PRIP Allocation, and A/E 004, PRIP Budget, for each cost code. The PRIP Budget, or estimated amount, should be the total estimated cost whether the line item is a one year or multi-year acquisition. The "AL" transaction will be used to establish the Asset Undelivered Order, A/E 017, amount for each line item. The line item code for each particular authorized acquisition will be loaded in general purpose (GP) field 3 of A/E 128, Report Reference Code. The report program will read the asset accounts of the data base searching for 200 records that have A/E 128 linked to the 200 record. If a particular cost account has current fiscal year cost in A/Es 477 or 479 then A/E 012 must also be present or a reject will occur. A separate 200 record must be established for each line item on the 1978/1-R report.

d. A/E 128, GP Field 3. General purpose field 3 of A/E 128 will be subdivided as follows:

- (1) Positions 1 thru 4 - start date, 4 characters MMYY
- (2) Position 5 - blank
- (3) Positions 6 thru 9 - completion date, 4 characters MMYY
- (4) Positions 10 thru 14 - Line Item Code:
 - (a) Position 10 - Asset Classification:
 - 0 = Land
 - 1 = Structure
 - 2 = Aircraft
 - 3 = Dredges
 - 4 = Floating Plant

5 = Mobile Land Plant
6 = Fixed Land Plant
7 = Tools, Office Furniture and Fixtures

(b) Position 11 - Subclassification of asset classification. This code is controlled by CECW-OM-B. This code is alphanumeric and should be zero filled, except for the following:

Class Pos 10	Subclass Pos 11	
6	0	= Other Fixed Land Plant
6	A	= ADP Equipment
6	C	= Communications Equip.
6	D	= Computer Aided Design Drafting CADD
6	W	= Water Control Data Systems WCDS

(c) Positions 12 thru 14 - Line item sequence number which will not be duplicated within the same classification/subclassification.

(d) Examples of line item codes:

30199
3 = Dredge
0 = No subclass
199 = Engine room door replacement
30003
3 = Dredge
0 = No subclass
003 = Deck replace security railing

e. A/E 128, GP Field 4. General purpose field 4 of A/E 128 will contain priority numbers, subdivided as follows:

- (1) Positions 1 thru 3 - Division priority numbers.
- (2) Position 4 - blank.
- (3) Positions 5 thru 7 - District priority numbers.

f. Report Format. All dollar values are reported to the nearest dollar value.

(1) Division Name - taken from the 015 record on the extract tape.

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- * (2) Report Title "Plant Replacement & Improvement Program" is constant; RCS: CECWO-20(R2) 1978/1-R is constant.
- (3) District Name - taken from the 015 record on the extract tape.
- (4) The month ending date is taken from the program ID date card.
- (5) All columnar headers are constant. All report headers are repeated on each page of the report.
- (6) The line item code is taken from GP field 3 of A/E 128 (this code is right justified, five characters alphanumeric). The numbers listed underneath the line no. are actual priority numbers taken from GP field 4 of A/E 128. Positions 1-3 are division priority and positions 5-7 are district priority.
- (7) The classification description is taken from the description field of the 200 record selected based upon linkage of A/E 128.
- (8) Column 1 - CFY PRIP Allocation is taken from the CFY amount field of A/E 012.
- (9) Column 2 - Undelivered Orders is taken from CFY amount field of A/E 017.
- (10) Column 3 - Current Month Accrued Expenditures Actual is taken from the current month amount field of A/Es 477 and 479.
- (11) Column 4 - CFY Accrued Expenditures Actual is taken from the CFY amount field of A/Es 477 and 479.
- (12) Column 5 - Net Obligations CFY is the sum of Columns 2 and 4.
- (13) Column 6 - Estimated Accrued Expenditures Cumulative is taken from the CFY amount field of A/E 004.
- (14) Column 7 - Actual Accrued Expenditures Cumulative is the sum of amount fields for A/Es 476 thru 479.
- (15) Column 8 - ACCR EXP PCT Completed is a percentage value derived by dividing column 4 by column 1.

(16) Column 9 - OBLIG PCT Completed is a percentage value derived by dividing column 5 by column 1.

*18-5. Reporting PRIP Execution.

a. Monthly Plant Replacement & Improvement Program CEFMS Report, ENG 1978A. All districts and/or FOA's will prepare a monthly report using CEFMS. The report will include all actual obligations and expenditures for the current fiscal year in addition to prior year data such as PY unliquidated obligations and unobligated allocations. It will be submitted with the SEND option to CEEMIS no later than the 15th calendar day by 0800 hours EST after the end of each month. If the due date falls on a Saturday or Sunday, the report is due to arrive in CEEMIS by 0800 hours EST of the previous Friday. If the due date falls on a holiday, the report is due on the previous day by 0800 EST. Monthly reports shall be reviewed at the Major Subordinate Command for accuracy and conformance with schedules and the approved PRIP funding authority.

b. Revisions. All revisions and changes to PRIP allocations will be included in the automated CEFMS report that is submitted monthly.

c. Performance. This report is the primary measure of actual current fiscal year obligations and expenditures. The prior year data will be used for analysis and withdrawal of unobligated prior year allocations that have become available during the current fiscal year. It is very important that transactions are recorded in CEFMS correctly and quickly to ensure the report shows the most current information. *

18-6. Revolving Fund Trial Balances, Report No. 1 (RCS: DAEN-RMF-1). This report requires the reporting of balances in the general ledger control accounts and major cost accounts as of the beginning of the fiscal year, the gross debit and credit transactions for these accounts during the fiscal year to date, and the account balances at the end of the reporting period.

The Revolving Fund Trial Balances is a report produced as a result of running COEMIS program 203P566L. Memorandum data are also included for undelivered orders; unfilled orders; funds transferred for payroll financing; estimated amount for accrued liability value of accrued annual and shore leave earned; and

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- * pending claims. The memorandum data are obtained from sources other than the cost and general ledger accounts and are required for completion of reports submitted to higher authorities.

a. Memorandum Data.

(1) Undelivered Orders - Total (EAM Code 890). This item includes the dollar value of all awarded contracts and other orders which are valid obligations of the Revolving Fund but have not been accrued as of the end of the reporting period. Intra-Revolving Fund undelivered orders should not be included. On 30 September, the amount reported must be certified in accordance with 31 U.S.C. 1501(A) Public Law 97-258.

(2) Undelivered Orders (EAM Codes 891 and 892). These items are required on fiscal year-end reports only. The amount of undelivered orders within the Government (other federal appropriations and agencies) will be reported as EAM 891. EAM 892 will reflect the amount of undelivered orders outside the Government. The totals of EAMs 891 and 892 must equal EAM 890.

(3) Unfilled Orders - Total (EAM Code 893). This item includes the dollar value of all valid unfilled orders received for goods and services for which costs have not been incurred. Included in this amount will be the total supervision and administration and travel obligations available in the military data base as of the end of the quarter being reported. Orders covered by advances of funds and those chargeable to civil works appropriations, which are not covered by obligations in civil, will not be included.

(4) Funds Transferred for Payroll Financing (EAM Code 895). This item includes the amount of funds transferred fiscal year-to-date to the Omaha District. The Omaha District will furnish on an appended sheet the amount of transfers received from each serviced office.

(5) Estimated Amount for Accrued Liability (EAM Code 896). This item includes the amount of estimated liability for accrued payroll, through the end of the reporting period, for which no transfer has been made to the Omaha District.

(6) Value of Accrued Annual and Shore Leave (EAM Code 897). This item includes the value of unused annual and shore leave due employees as of the report date. The amount is computed by multiplying the payroll earning rates of employees by the number of hours of annual and shore leave due the employees. The

Central Payroll Office will furnish each office its liability as near the end of each month as possible.

(7) Pending Claims (EAM Code 898). This item is required on fiscal year-end reports only. The amount of unadjudicated claims not reflected in the liabilities or undelivered orders will be reported as EAM 898.

b. Fiscal Year-end Certification and Supporting Schedules.

(1) A certified hardcopy of the Trial Balance (COEMIS printout) will be submitted to HQUSACE, CERM-FC at the end of the fiscal year. The certification will be in the following format:

"I hereby certify that the amounts shown in this report are correct. Amounts reported as accounts payable and undelivered orders include all known recordable unliquidated obligations and meet the criteria of the 31 U.S.C. 1501(A)."

DATE _____/s/_____
 (TITLE)

Responsibility for this certification may be delegated by the Commander no lower than the Comptroller/Resource Manager. The certified report will be received in CERM-FC no later than 18 October.

(2) The supporting schedules listed below will be attached to the certified Trial Balance report. Schedule totals must be in agreement with related items on the Trial Balance which they support.

(a) Schedule A - Schedule of Work in Progress (General Ledger 317). Indicate for each cost account (by title) the unbilled balance:

SCHEDULE A		SCHEDULE OF WORK IN PROGRESS		DIVISION:	
		GL 317		DISTRICT:	
				PERIOD:	
Cost		Balance		Balance	
<u>Accts</u>	<u>Account Title</u>	<u>30 Sep 19PY</u>		<u>30 Sep 19CY</u>	
VW81.1	Chargeable to District <u>Funds</u>				
	(Individual Titles)				
	TOTAL VW81.1				

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* VW81.2 Other Federal Appropriations
and Agencies

(Individual Titles)

TOTAL VW81.2

VW81.3 All Others

(Individual Titles)

TOTAL VW81.3

TOTAL GL 317

(b) Schedule B - Schedule of Plant Operating Balances. Balances from cost accounts VW21.1 and VW21.2 will be listed by name of plant item. Indicate current fiscal year ending balance and if a debit or credit. Balances for VW21.3 will be reported in total.

SCHEDULE B	SCHEDULES OF PLANT OPERATING BALANCES	DIVISION: DISTRICT: PERIOD:
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Cost			
<u>Acct</u>	<u>Account Title</u>	<u>Debit</u>	<u>Credit</u>
VW21.1	(Individual Accounts)		
	TOTAL VW21.1		
VW21.2	(Individual Accounts)		
	TOTAL VW21.2		
VW21.3	Group Plant		
	TOTAL		

(c) Schedule C - Schedule of Other Deferred and Undistributed Items (GL 325.2). Indicate for each cost account in the VW83 series (by title) current fiscal year ending balance and if a debit or credit.

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* SCHEDULE D REVOLVING FUND, CORPS OF ENGINEERS
 INTER-DISTRICT TRANSFERS
 GL 333.2

DIVISION:
 DISTRICT:
 PERIOD:

<u>Journal Entry Number CR</u>	<u>District Trf. From</u>	<u>District Trf. To</u>	<u>Description of Items Trf.</u>	<u>DR</u>
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1 Oct 19PY
 Balance Forward

L DOC			<u>VW88.1</u> (Each Transaction)	
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L DOC			<u>VW88.2</u> (Each Transaction)	
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VW88.9

VW88.10

Subtotal

30 September 19CY Ending Balance

(e) Schedule E - Provision for Plant Replacement.
 Report the prior years cumulative charges, current year
 activity and total to date charges for plant replacement.

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SCHEDULE E

DIVISION:
PROVISION FOR PLANT REPLACEMENT DISTRICT:
SUMMARY DETAILS
30 SEPTEMBER 19__

<u>Accounts Charged</u>	<u>Total to End Last FY</u>	<u>Current FY</u>	<u>Total</u>
421. thru 422.			
425. thru 427.			
430. thru 459.			
460. thru 469.			
Totals			

* (f) Schedule F - Schedule of VW59 Accounts. Reports breakdown of VW59 accounts by account number, account title, gross expenditures, account balance, purpose of accounts. Note that the total of all VW59XXXX accounts listed should equal Column 2 for Gross Expenditures and Column 8 for Account Balance on the Statement of Results From Operations (3021 Report) submitted to HQUSACE.

SCHEDULE F SCHEDULE OF VW59 ACCOUNTS MSC:
30 September 19XX DISTRICT:

<u>Account Number</u>	<u>Account Title</u>	<u>Gross Expenditures</u>	<u>Account Balance</u>	<u>Purpose of Account</u>
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18-7. Schedule - Plant. Properties and Equipment. Revolving Fund. Report No. 4 (RCS: DAEN-RMF-1).

a. Purpose. This report includes, by categories of plant, properties and equipment, balances and transactions related to fixed asset accounts of the Revolving Fund.

b. Description. Many requirements of the report are self explanatory. Line items which are not self explanatory are discussed in the following subparagraphs.

(1) Reclassification (EAM Codes 124 and 134). Transactions which will be entered in these line entries relate to the financial entries required because of changes in assets within classifications. Entries therein net to no change in balances in the related general ledger accounts.

(2) Current Accruals (EAM Code 132). Transactions which will be entered in this line entry relate to depreciation accrued

and charged to the accounts during the period reported. The total of this line entry represents the sum of the amounts charged to operations.

(3) Transfers Without Reimbursement (EAM Code 133). Transactions which will be entered in this line entry relate to depreciation accrued on fixed assets prior to transfer in (to the USACE Command) without reimbursement and to accrued depreciation related to assets transferred out without reimbursement when such transactions are not accounted for as retirements.

(4) First Cost; Improvements and Conversion (EAM Codes 142, 143, and 144). Transactions which will be entered in these line entries relate to assets in process of acquisition. These entries are related to progress of the PRIP and represent charges

applied to plant acquisition.

(5) Transfers Account 301 and Transfers Account 302 (EAM Codes 152 and 153). Transactions which will be entered in these line entries represent the book value of assets placed in retirement status. In the case of fixed land plant (VW76.- series) and tools, office furniture and equipment (VW77.- series), such book values represent the net of book cost and estimated depreciation to date of retirement.

(6) Disposal Cost (EAM Code 154). Transactions which will be entered in this line item entry represent expenses incurred in retiring assets, such as dismantling, transportation, and other costs leading up to final disposition.

(7) Disposal Income (EAM Code 155). Transactions which will be entered in this line entry relate to gross proceeds of sales of the property being retired, credits for transfer of materials, component parts, etc., to inventory, salvage operations or other revolving fund activities, and any other credits realized from the disposal.

18-8. Statement of Results From Operations. Report No. 2 (RCS: DAEN-RMF-1).

a. Purpose. This report provides an analysis of the operating expenses and income accounts disclosing 1) prior year balances; 2) gross expenses; 3) depreciation charges included in the expenses; 4) gross sales; 5) sales made to Revolving Funds of other USACE Commands; 6) intra-fund income (joint cost credits); 7) net income or expenses for the period; B) balances at the end of the period; and 9) budgeted amounts for the current fiscal year.

b. Balances and Transactions. Debit (loss) balances in these accounts at the beginning of the fiscal year (column 1) and at the end of the period (column 8) are reflected as negative (loss) amounts (indicated with a "-" to the left of applicable amount). Credit balances are considered gains and are therefore reflected as positive (no indicators) amounts. Amounts shown in columns 2 and 3 are normally debit amounts and amounts shown in columns 4 through 6 are normally credit amounts. Therefore, indicators will be shown only in those instances where the entry is other than normal, e.g., if a debit adjustment entry to joint cost credits is processed which happens to exceed the cumulative credits for fiscal year to date, the amount reflected as intra-fund income in column 6 will be reflected as a negative (-) amount.

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- * c. Reporting of S&A Costs. Transactions and balances applicable to accounts VW65 and VW66 will be reported as single line entries under the General Administrative Services section of the report. Credit balances transferred from this account to the Omaha District will be included in column 2 along with other expenses. Debit balances transferred will be included in columns 4 and 5 along with the S&A income.

18-9. Analysis of Warehouse Stocks and Analysis of Aging of Accounts Receivable. Report Nos. 5 and 7. respectively (RCS: DAEN-RMF-1).

a. Purpose. These reports provide a means of reviewing inventory management and debt management procedures. These reports are used by HQUSACE for performance review and as source data for reporting to higher authority.

b. Report No. 5 - Warehouse Stock Accounts. The data required is abstracted from cost accounts in the VW80 series. Data related to inventory adjustments and issues sold and consumed is abstracted from cost accounts in the VW25 and VW26 series. Negative indicators (-) will be shown for EAM Code 226. When the amount for EAM Code 226 is greater than EAM Code 225, a negative indicator (-) will be shown for EAM Code 227. EAM Codes 228 through 232 will also be reflected with negative indicators (-).

c. Report No. 7 - Aging of Accounts Receivable. The data required relates to number and dollar amounts of billed accounts receivable in the categories indicated under "Age".

18-10. Forecast of Fund Availability (ENG Form 3739-R).

a. Purpose. This report measures cash available against cash requirements. This report satisfies the requirement for forecasting cash availability; however, a more detailed analysis may be required for use in the USACE Command. This report is required quarterly, but may be submitted at any time a surplus of funds is observed or additional funds are required. If additional funds are required at the regular quarterly submission, a letter (signed by no lower than the finance and accounting officer) requesting the funds must accompany the report.

b. Due Date. ENG Form 3739-R must be submitted on the 15th calendar day following the end of the quarter.

c. Report Preparation. A sample of the ENG Form 3739-R is contained in Appendix B. Preparation is as follows:

(1) Line a. Capital Outlays (PRIP) For Period. EAM Code 145 on Schedule - Plant, Properties, and Equipment, Revolving Fund report is to be used for actual amounts as of the end of the reporting period. Estimates will be indicated for future periods.

(2) Line b. Sale of Fixed Assets For Period. EAM Code 4414 on Revolving Fund Trial Balances report is to be used for actual amounts as of the end of the reporting period. Estimates will be indicated for future periods.

(3) Line c. Depreciation Accruals For Period. EAM Code 6323 on the Revolving Fund Trial Balances report is to be used for actual amounts as of the end of the reporting period. Estimates will be indicated for future periods.

(4) Line d. Product of: line a - (line b plus line c).

(5) Line e. Allocations Or Revocations by HQUSACE. EAM Codes 3603 and 3604 on Revolving Fund Trial Balances report are to be used for actuals as of the end of the reporting period. Determine if net allocation or revocation. If net allocation, subtract the net allocations from line d and enter result. If net revocation, add the net revocation to line d and enter result. Estimates will be indicated for future periods.

(6) Line f. Other Requirement(s) For Which Additional Funds Are Required.

(a) For Current Fiscal Year. (Explain in REMARKS or attach sheet).

(b) For Prior Fiscal Year and Prior Fiscal Year Minus One. Amount is computed as follows:

Line a
- Line b
- Line c
= Line d
+ or - Line e
= Line f

(7) Line g. Total. For Current Fiscal Year. Amount is computed as follows:

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*
Line a
- Line b
- Line c
= Line d
+ or - Line e
+ Line f
= Line g

(8) Remarks. This section is used for providing additional data considered pertinent to the cash position.

18-11. Report on Accounts and Loans Receivable Due From the Public (Standard Form 220-9).

a. Purpose. HQUSACE is required to submit a consolidated SF 220-9 report to the Treasury Department quarterly. The consolidated report is compiled from USACE Commands quarterly reports. The report gives HQUSACE and the Treasury Department specific management information reflecting receivable activity and credit management.

b. Due Date. The SF 220-9 report is a quarterly report and will be submitted via Civil Automated Reporting System (CARS) to CERM-FC by HQUSACE COB on the twenty-first calendar day following the end of the quarter. If the due date falls on a Saturday, Sunday, or holiday the report will be submitted in sufficient time to ensure receipt by COB of the work day immediately preceding the due date. Negative reports are required.

c. Report Preparation. The Treasury Financial Manual (TFM) Volume I, Part 2, page 2-4100-45 contains instructions for the preparation of the report. The \$50 million limitation mentioned in the TFM Reporting Requirements does not apply to field level reporting.

d. Special Requirements for Revolving Fund.

(1) The portion of Work in Progress (WIP), (GLAC 317, EAM 300) balance for reimbursable orders from nonfederal Government sources which are not covered by advances will be included with other receivable balances prior to submission to CERM-FC. Increases in the WIP account will be reported as new receivables. Decreases will be reported as a minus figure for part I, section B, line 4 "Reclassified, Adjusted Amounts". The portion of EAM 300 not covered by an advance is reported on the SF 220-9 since it is an accrued receivable. When the actual billing occurs, GLAC 317 is reduced and GLAC 313, Accounts Receivable is

increased. The WIP balances were already reported in the SF 220-9 as an accrued receivable thus adjustment is necessary.

(2) Travel advances are to be included in the Civil SF 220-9 report.

18-12. Accrued Leave Analysis Report.

a. Due Dates. A detailed accrued leave analysis report will be submitted through division to CERM-FQ (5015 Bradford Blvd., Suite 1, Huntsville, AL 35805) as of the end of the leave year and as of the pay period ending closest to 30 June of each year. Reports will be sent in time to reach CERM-FQ by COB the 15th calendar day of February and COB the 15th calendar day of August.

* b. Report Preparation. See chapter 17, appendixes A, B, and C. The analysis will contain the following: *

(1) Value of Accrued Leave Report.

(2) Effective rate 1 and effective rate 2 as recorded in the 502 record.

(3) Copy of cost ledger or applicable status report for the VW47 and VW93 accounts as of the end of December or June, as applicable.

(4) Statement as to which actual payroll and which advance have been recorded in COEMIS as of the end of December and June, as applicable.

(5) When the analysis reflects a variance of greater than 5% of the actual leave liability, a narrative statement will be submitted detailing planned corrective action to bring the leave reserve dollars within the allowable variance.

18-13. Information Management (IM) Costs Report. This report lists by selected accounts and IM category, the fiscal year to date expenditures for information management IAW RCS: CEIM-R-32. The quarterly reporting due date will be on or before 0800 hours on the 15th calendar day following the end of the quarter. When the due date falls on a Saturday, Sunday or holiday, the report will be submitted in sufficient time to ensure receipt by 0800 hours on the workday immediately preceding the due date.