

CHAPTER 20

BUDGETARY AND FINANCIAL REPORTS ON GENERAL, SPECIAL AND TRUST FUND ACTIVITIES

* 20-1. Report on Status of Appropriations and Work Allowances - Civil Activities (RCS DAEN-RMF-9).

a. General.

(1) The Report on Status of Appropriations and Work Allowances — Civil Activities (ENG Forms 3011a and 3011b) is required monthly to furnish data on the status of all unexpired appropriation accounts, other than the Revolving Fund. It is basically a financial report of the budgetary allotment accounts at appropriation level with detailed obligation and accrued expenditure data for approved current year work allowances at category, class, and project level. Report of Division offices will be prepared by the District offices having accounting responsibility thereof. The data submitted on this report will be reconcilable with the several Cost and Progress Summary reports submitted by each District office.

(2) Office of Management and Budget Circular A-34 (revised July 1976) prescribes submission of Report on Budget Execution (SF 133) monthly by appropriation. The Chief of Engineers will consolidate districts reports (ENG Form 3011a and 3011b) and will submit the SF 133 to the Office of Management and Budget.

* (3) Reports Control Symbol (RCS DAEN-RMF-9) is also applicable to the submission of Trial Balances of Accounts, described in paragraph 20-2.

(4) Letter of transmittal is not required for this report.

* (5) Due dates of reports described in Chapter 20. Reports will be submitted on a basis which will insure receipt in HQDA (DAEN-RMF-A) by the work day or calendar date specified in the applicable paragraph in this chapter. Work days are construed to be all weekdays (Monday to Friday), except those designed National holidays for U. S. Government employees. Where calendar dates fall on a Saturday, Sunday or legal holiday, reports will be submitted for receipt in HQDA (DAEN-RMF-A) on the morning of the work day immediately preceding the due date. *

b. Submission Requirements. ENG Form 3011a.

- * (1) Distribution. ENG Form 3011a will be addressed and distributed as follows: HQDA (DAEN-RMF-A) WASH DC 20314 1 set, plus 4 copies of section pertaining to appropriation 96-18X4020; HQDA (DAEN-RMB) WASH DC 20314 1 set; HQDA (DAEN-CWB-S) WASH DC 20314 2 sets; and HQDA (DAEN-CWP-A) WASH DC 20314 1 set. They will be submitted to reach Office, Chief of Engineers. WASH DC 20314 not later than the 12th calendar day after the close of the period covered by the report. September reports, certified as meeting the criteria of 31 USC 200(A), will be submitted in accordance with fiscal year closing instructions, and will reflect accounting transaction entries as of 30 September to accomplish adjustments to actual costs between projects and Revolving Fund, and proper billings for work performed. *

1 Apr 69

(2) Preparation Instructions. (a) General. ENG Form 3011a will be prepared from the applicable work allowance ledgers for category, class and project and from the allotment ledger for allotment and appropriation. Rivers and Harbors Contributed Funds (96x8862) will be reported by project under the categories as set forth in Appendix 20-I. A separate report will be made for each appropriation. The report will be in the format of Illustration 20 /1 except that it will be double spaced to facilitate machine processing. All pages of each submittal will be numbered consecutively in one series and each page will show page number of so many pages.

(b) Column (a) Activity and Project Title.

1 Activities (project class titles) and projects, as appropriate, will be listed in this column by category, class and subclass code, utilizing the codes contained in Appendix 20-I and by activity or project name. Identifying serial numbers (or individual projects within a District will not be shown. However, each project title will be preceded by the numerical code representing the State in which such project is geographically located. Where a project is located in more than one State, the first State alphabetically will be shown. Minor completion items will be shown as prescribed in subparagraph 4 below. For certain classes of a general nature, i.e., Studies, Regulatory Functions, Investigations, etc., the coda for the State in which the District is located will be indicated rather than codes for the States in which specific portions of the work are being performed. For example, the Activity and Project Title column on the report for appropriation 96X3122 would be as shown on Illustration 20/1. Data for Surveys, 96X3121, will be reflected against individual survey titles, listed in alphabetical order within classes or studies (i.e., Navigation, Flood Control, Beach Erosion Cooperative, Special and Comprehensive Basin.)

2 The data submitted on ENG Form 3011a by category, class and project reflects the status of approved current-year work allowances obtained from work allowance ledgers. The data at appropriation level reflects status of allotment issued at that level and is obtained from the allotment ledgers.

3 Totals (or subtotals) will be shown in columns (b) through (j) for each category, class and subclass code listed in column (a).

4 Minor completion accounts are established in accordance with paragraph 5-12 of this manual. They will be reported on

ENG Form 3011a under Class or Sub-class as indicated in coding set out in Appendix 20-I. Under each such class or sub-class the minor completion item will be listed by individual project reflecting the State code as described in subparagraph 1 above.

5 Title space on the electric accounting machines now being used for tabulation purposes in the Office of the Chief of Engineers is limited to 28 spaces. Project names as reported on ENG Form 3011a will be phrased to fall within space limits. Since the name of the State is shown by a numerical coding it need not be repeated in the project titles. Standard abbreviations will be eliminated unless this information is required to definitely identify the project.

6 In order that consolidated tabulations of the report may be completed by use of EAM equipment without additional manual coding in the Office of the Chief of Engineers, reports will indicate the code for the district or installation. Such coding will be inserted on all pages of the report in the space provided therefor on ENG Form 3011a to the left of the block provided for the designation of the district.

7 Immediately below the lined totals for the appropriation, comparable totals applicable to "Appropriation Reimbursement Activity" will be listed in columns (b) through (j). Certain of these totals will be used in the reconciliation of Accrued Expenditures to Obligations to Net Disbursements as explained below. Following the line for Appropriation Reimbursement Activity, "Gross Totals" will be shown for columns (b) through (j). Under appropriation 96X3125 the reported "Appropriation Reimbursement Activity" will be footnoted to indicate accrued expenditure data relating to disaster assistance performed at OEP request (see ER 500-1-8). For each disaster indicate the accrued expenditures incurred to date, by fiscal year, if applicable, under each of the following headings.

a "Reimbursable From OEP". Include accrued expenditures relating to disaster assistance costs which are eligible for reimbursement under OEP regulations. Indicate total expenditures, total reimbursements by OEP as of the report date, and remaining unreimbursed balance.

b "Remaining Costs". Report expenditures relating to costs not eligible for OEP reimbursement. Indicate total expenditures, amounts transferred to Emergency Operations (GL 180) as of the report date, and the remaining balance.

8 Additions or changes on work allowances issued by the Chief of Engineers will be used pending revision to App. 20-I.

* (c) Column (b) Unobligated Balance 1 October

The unobligated amounts brought forward from the prior years work allowances will be reported in this column. The total shown for the total appropriation will agree with the balance brought forward from the previous fiscal year in the Unobligated Balance column of the Allotment Ledger maintained for allotted funds activity, the amount shown for Appropriation Reimbursement Activity will be the unobligated balance of such activity brought forward from the previous fiscal year

1 Apr 69

in the Unobligated Balance column of the Allotment Ledger maintained for Appropriation Reimbursement Activity. The amount shown as "Gross Totals" will be the sum of the amounts reported for Total Appropriation and Appropriation Reimbursement Activity.

(d) Column (c) Net Allotment or Increase in Work Allowance - Current Fiscal Year

The amounts entered in this column at category, class, and project level represent the amount of increase in work allowance resulting from the current fiscal year appropriation by Congress. The amount reported for "Total Appropriation" will agree with the allotments received during the fiscal year as reflected by the "Funds Authorized" column of the Allotment Ledger for allotted funds activity. The amount applicable to Appropriation Reimbursement Activity represents the net amount of reimbursable work orders or documents authorizing other appropriation reimbursement activity received during the year, as reflected by the "Funds Authorized" column of the Allotment Ledger - Appropriation Reimbursement Activity. The amount reported as "Gross Totals" will be the sum of amounts reported for "Total Appropriation" and "Appropriation Reimbursement Activity."

(e) Column (d) Total Available for Obligation or Total Approved Work Allowance - Current Fiscal Year.

The amounts entered in this column represent the sum of columns (b) and (c) and are the amounts available for obligation during the current fiscal year. At category, class and project level it represents the approved work allowance for the current fiscal year. Procedures and authorities for approval of work allowances and authorized revisions thereto are contained in ER 11-2-101, and (For Appropriation Reimbursement Activity) in Chapter 5 of this manual.

(f) Column (e) Net Accrued Expenditures - Fiscal Year to Date

Amounts entered in this column represent the accrued expenditures net of expenditures refunds. At category, class and project level it reflects net accrued expenditures under the approved work allowance. At Gross Totals level it reflects net accrued expenditures including those applicable to Appropriation Reimbursement Activity. The amounts are obtained from the Accrued Expenditures columns of the Work Allowance Ledgers and the Allotment Ledgers.

(g) Column (f) Undelivered Orders - End of Period.

At category, class and project level these amounts will be obtained from the undelivered orders columns of the work allowance ledgers. The amount shown for "Total Appropriation" will agree with the amount reflected in the undelivered orders column of the allotment ledger maintained for allotted funds activity. The amount shown for "Appropriation Reimbursement Activity" will agree with the amount reflected in the undelivered orders column of the allotment ledger maintained for appropriation reimbursement activity. The amount shown as "Gross Totals" will be the sum of the amounts reported for "Total Appropriation" and "Appropriation Reimbursement Activity."

* (h) Column (g) Undelivered Orders - 1 Oct.

* These amounts will be the balances brought forward as of 1 Oct. in the Undelivered Orders column of the Work Allowance Ledgers and Allotment Ledgers for allotted funds activity and appropriation reimbursement activity.

(i) Column (h) Net Obligations Incurred - Fiscal Year to Date

* Amounts are obtained from the Cumulative Obligations columns of the Work Allowance Ledgers after subtraction of amounts of undelivered orders as of 1 Oct. At "Total Appropriation" level the amount will be the amount of Cumulative Obligations less the amount of undelivered orders 1 Oct, as shown in the allotment ledger maintained for allotted funds activity. For Appropriation Reimbursement Activity, the amount will be the Cumulative Obligations less the amount of undelivered orders as of 1 Oct, as shown in the allotment ledger maintained for Appropriation reimbursement activity. At "Gross Totals" level the amount will be sum of the amounts reported for "Total Appropriation" and Appropriation Reimbursement Activity.

(j) Column (i) Unexpected Balance - End of Period

These amounts represent the unexpended balance of unfilled orders pertinent to appropriation reimbursement activity, approval work allowance, and the allotment at appropriation level. The amounts in this column are the sums of Columns (f) and (j) of the report.

(k) Column (j) Unobligated Balance - End of Period

These amounts reflect the unobligated balance of orders received pertinent to Appropriation Reimbursement - Reimbursable Work, approved work allowances (below appropriation level), and of the allotment (at the Total Appropriation level). These amounts will agree with the unobligated balances on the Work Allowance Ledgers, and the Allotment Ledgers for allotted funds activity and appropriation reimbursement activity.

(3) Verification of Accuracy of the Report.

Accuracy of the report should be verified by application of the following formulas to the totals:

- a Col. b + c = col d
- b Col. f + j = col i
- c Col. d + g - e = col i
- d Col. d - h = col j
- e Col. e + f - g = col h.

ER 37-2-10
Change 47
30 Apr 82

(4) Certificate Required.

* ENG Forms 3011a submitted for the reporting periods October through August will reflect the approval of the Comptroller/Resource Manager on the last page of the report for all appropriations. The following certification will be made by the District Commander (Installation Commander) on the last page of ENG Form 3011a submitted for all appropriations for the period ending 30 September. Responsibility for this certification may be delegated no lower than the Comptroller/Resource Manager: *

I hereby certify that the amounts shown in this report are correct. All known transactions meeting the criteria of 31 USC 200(A) have been obligated and are so reported.

/s/ _____ John P. Doe

JOHN P. DOE
Colonel, Corps of Engineers
District Commander

*

(5) (Reserved)

(6) Procedure for "Close-Out" of Unobligated Balances Pertaining to Prior Year Annual Appropriations. When an appropriation is complete, except for the unobligated balance determined by the installation to be no longer required, a journal voucher will be processed as a revocation of that unobligated balance, debiting account 131.21 - Unobligated Allotments and crediting account 110 - Funds with Treasury. The journal voucher should be posted to the general and allotment ledgers prior to the end of month close out of accounting and reporting. Reports, ENG Forms 3011a and 3011b, will be annotated as required for final reporting in the paragraph next above. A copy of the journal voucher will be furnished with copies of the reports that are submitted to CDR USACE (DAEN-RMF-A) WASH DC 20314, for use as the revocation instrument in posting OCE/HQ accounts.

(7) Special Instructions for Contributions or Advances Held in Escrow. Contributions or advances held in escrow will not be included with appropriated (contributed or advanced) funds in the body of status reports, ENG Form 3011a. Instead, a separate line item for each escrow account identified with the related project, reflecting amounts from Escrow Ledgers (paragraph 5-8.5) in columns (d), (f), and (j) of the report will be shown following "Gross Totals" of the reports covering 96X8862 and/or 96X8869.

c. Submission Requirements ENG Form 3011b.

* (1) Distribution. One set of ENG Form 3011b will be submitted to CDR USACE (DAEN-RMF-AR) WASH DC 20314, to arrive not later than the close of business of the 12th calendar day. *

(2) Preparation Instructions - 30 September Each Year.

(a) Two ENG Forms 3011b will be prepared and submitted for each appropriation which reflects reimbursable activity on ENG Form 3011a as of 30 Sep each year or which had accounts payable applicable to reimbursable activity at the beginning of the fiscal year. One ENG Form 3011b will be headed "Reimbursable Activity" and will reflect all data applicable thereto. The other ENG Form 3011b will be headed "Allotted Fund Activity" and will reflect all data applicable to that activity.

ER 37-2-10
Change 33
27 Apr 77

* (b) Trust Funds Refunds. Amounts included in column (e) of ENG Form 3011a for 30 Sept covering appropriations 94X8862 and 96X 8869, representing refunds of contributions and advances will be shown for this item in ENG Form 3011b only for the month of September.

(c) The instructions in para (3) below are also applicable to the 30 September reports.

(3) Preparation Instructions - General. For other than 30 Sept reports one ENG Form 3011b (Illustration 20/1.1) will be prepared monthly for each appropriation for which ENG Form 3011a is submitted. In addition to reconciling figures on individual district reports, ENG Form 3011b is a source of information to OCE for summarizing amounts in preparation of SF 133. Separate elements of this form are described as follows: *

(a) Relationship of Accrued Expenditures, Obligations and Net Disbursements. This part provides for reconciliation of accrued expenditures obligations to Net Disbursements. Net Disbursements will agree with the sum of disbursements reported on SF 1220's during the current fiscal year for the appropriation involved. For appropriations having reimbursable activity, the net disbursements CFY will be distributed by footnote, between "Reimbursable Activity" and "Allotted Fund Activity", in one of the blank spaces available in the "Items" column. (See Illustration 20/1.1). Where applicable, fiscal year cumulative amounts covering receipts of consolidated working funds (para 4-9b) and refunds of unexpended balances thereof (para 3-5e) will be included in the amount of Net Disbursements and separately identified in space provided.

(b) Reconciliation of Unexpended Balance. This part provides for reconciliation of undisbursed allotments to unexpended balance. The unexpended balance must agree with the total of column (i) ENG Form 3011a.

(c) Telephone in Private Residences. The amount of authorization received from the Division Engineer for telephone services in private residences pursuant to ER 1130-2-402, together with the disbursements applicable thereto will be shown under this heading.

(d) Division Authorizations for Obligations (ENG Form 3010). The amount of apportionment received from the Division Engineer on ENG Form 3010 for obligations on project funds activity and appropriation reimbursement activity to the end of the current quarter, pursuant to Chapter 5, ER 37-2-10, will be reported. Reports which include both supporting and operational districts will reflect the apportionments separately by districts.

(e) Anticipated Appropriation Reimbursement Activity for Balance of Fiscal Year. An estimate of the additional amount of Appropriation Reimbursement Activity (Reimbursable Work and "Other" Appropriate Reimbursement Activity) which is anticipated during the remainder of the current fiscal year, over and above the amount reported in column (c), ENG Form 3011a for the current month, will be shown. Reports which include both supporting and operational districts will reflect estimates separately by districts.

20-2. Trial Balance of Accounts.

a. Format. Trial Balances for all charts are now required, and breakdown by appropriation is necessary where prescribed. Charts B, D, and E Pre-closing and Post-closing Trial Balances will be prepared as outlined below, utilizing ENG Form 3115-H. This form (Illustration 2 0/3) will be reproduced locally. Chart C Revolving Fund Trial Balances will be prepared as required in Chapter 22, ER 37-2-10.

b. Pre-closing Trial Balance. At month end, when all postings have been effected to the general ledger from the books of original entry, a trial balance of general ledger accounts (Charts B, D, and E) will be prepared. The trial balance for the month ending 30 Sept of each fiscal year will be prepared after posting adjusting and billing entries as of 30 Sept., but prior to the posting of any fiscal year end closing entries.

c. Post-closing Trial Balance. At fiscal year end, after all closing entries have been posted to the General Leger, a post-closing trial balance will be prepared on ENG Form 3115-H except that districts required to prepare report for GAO use will follow the format prescribed in para 20-4c for Chart B accounts. The referenced closing entries will be posted to the general ledger as of 30 Sept. each year.

d. Submission Requirements.

(1) One copy of the Chart B Post-closing Trial Balance for the month of Sept will be submitted not later than 20 October of each year to HQDA (DAEN-ECF-A) WASH DC 20314. The Trial Balance will have indicated thereon the name of the submitting office, the applicable date, and the general ledger designations.

(2) To facilitate consolidation of account balances in Office, Chief of Engineers, the total only of each primary account (e.g., 113, 116, 131.2, etc.) will be shown in the debit and credit columns. Where a primary account is made up of more than one subaccount, amounts for the subaccounts will be shown in the space to the left of the debit column.

(3) The following data will be shown by footnote on the last page of the post closing trial balance:

(a) The certified "Undelivered Orders End of Period" for each appropriation will be distributed between (1) amount obligated to other Government funds (Within Federal Government) and (2) net amount obligated to the public.

(b) "Unadjudicated Claims" as of 30 Sept that will be payable from each appropriation or fund when approved. These amounts will be stated at the maximum limit of the claims, not at anticipated settlement cost.

ER 37-2-10
Change 53
29 Nov 84

(c) "Unfinanced continuing contracts" as of 30 Sep that will be payable from each appropriation or fund. This will be the total unobligated amount of continuing contracts for each appropriation that will be payable upon availability of appropriated funds.

(4) In order to support the preparation of SF 220 to Treasury, prepared by OCE, the following additional footnotes will be added to the Post-closing Trial Balance report (RCS DAEN-RMF-9):

(a) Report the amount which is included in General Ledger 101 that applies to Land Acquisition payments (Construction General, cost account features 01.11, 01.13, 01.14, 01.16, and 01.5). Included should be the valuation of public domain lands. Also include appropriate amounts for corresponding accounts in cost account feature 02 and those in the Operations and Maintenance appropriation.

(b) Report the amount which is included in General Ledger 101 that applies to Personal Property. This will be the total recorded in feature cost accounts 20 and 630.

(c) Report separately accounts payable as of end of period for each appropriation for (1) accounts payable due other Federal Government funds (within Federal Government) and (2) accounts payable due the public.

(d) Report the same breakout as in (c) above for accounts receivable.

* 20-3. Report of Real and Personal Property Held - 30 Sep 19-- (RCS DAEN-RMF-11). The Chief of Engineers must report to higher authority the cost of Civil Works real and personal property at year end.

* EP 405-1-2 requires reporting of Civil Works real property on GSA Form 1166. This includes real property, the cost of which is included in general ledger accounts for plant in service, sites acquired for purposes of construction and real property in process of retirement; GSA Forms 1166 do not include personal property. Based on Chart B Post-closing Trial Balance and Revolving Fund Report No. 4 amounts, Districts will report cost of real and personal property in accordance with instructions as shown on Illustration 20/4. Reports will be submitted to reach CDR USACE (DAEN-RMF-C), WASH DC 20314-1000, not later than 10 November each year.

* 20-4. Trial Balance, Chart B Accounts - Civil Works Activities (RCS GAO-1001). . General. To meet General Accounting Office requirements for audit of power systems, a report consisting of a post-closing trial balance of all Chart B civil general ledger accounts with supporting statements and annual closing journal entries may be necessary as of 30 Sep. A copy of the trial balance may be requested by the Chief of Engineers.

b. Applicability. The report will be prepared by each District having multiple purpose projects including power, when requested by the Chief of Engineers, or if requested by the General Accounting Office. *

c. Trial Balance Format. The trial balance will list all general ledger accounts by number and title and show balances in debit and credit columns, and subaccount balances in accordance with paragraph 20-2d(2). Additional pairs of debit and credit columns will be headed with the names of each multiple purpose project including power, and another pair headed "Other." The balances in the first set of debit and credit columns will be distributed appropriately to the individual projects and to "Other."

d. Source Data.

(1) Subsidiary cost ledgers will be used as necessary to distribute the general ledger account balances.

(2) Amounts will be distributed for undisbursed allotments, accounts receivable, accounts payable, etc., even though the general ledger accounts are maintained at the appropriation level.

(3) Subdivisions of undisbursed allotment balances will be determined by analysis of accounts receivable (creditable to appropriations) and accounts payable as of 30 Sep, and data on the work allowance ledgers, by applying the following formula:

Unobligated balance

plus: Undelivered Orders
plus: Accounts Payable
minus: Accounts Receivable
equals: Undisbursed balance

e. Supporting Data. For each multiple purpose project including power in "operation" status on 30 Sep of any fiscal year the following data will be filed with the Trial Balance:

(1) A copy of the "Statement of Revenues and Expenses for the Fiscal Year", prepared in accordance with instructions for the Annual Report to the Federal Power Commission, FPC Form No. 1 (FPC - 1002).

ER 37-2-10
Change 61
30 Apr 87

(2) A copy of each of the annual closing journal entries.

f. Required Footnote. The trial balance and financial data furnished to the power marketing agency will be footnoted to indicate that GL 142 represents estimated contractor's earnings in excess of continuing contract monetary limitation--performed by the contractor at his own risk--which will be paid when funds are appropriated.

* 20-5. Rescinded

(2) Data Collaboration. Separator and/or remarks cards will not be submitted in the data decks. Any collaboration pertinent to the submission date will be by TWX or phone to HQDA (DAEN-RMF) WASH DC 20314.

(3) Correction of Submittal Data. Correction of data submission will be made only by resubmission of complete data deck, previously coordinated with HQDA (DAEN-RMF) WASH DC 20314.

c. Coverage. A separate report (Illustration 20/5) will be submitted by each appropriation or fund account title, including the Revolving Fund but excluding deposit funds, for which obligations or obligation adjustments are recorded in the accounts for the current fiscal year, or for which net unpaid obligations remain at the end of the reporting period. Sections I, II, and III apply only to unexpired funds. Section IV applies only to expired appropriations (including "M" accounts). Section V applies to both unexpired and expired appropriations (including "M" accounts). State amounts to the nearest tenth of a thousand dollars. Amounts for Sections I through IV will cover the current fiscal year to the end of the month reported. Amounts in column (3) for Section IV and the total of Section I will agree with applicable amounts in reports on ENG Form 3011a. For the Revolving Fund, total amounts for Sections I thru III and V will be computed and reconciled as shown in APP 20-II.

d. Preparation of SF 225.

(1) Heading. Substitute the title "District" for "Bureau." Insert "EROC Code" (ER 18-1-12) to the right in the same block. In the block "Unexpired Accounts, Current Year Symbols" show the current year symbol and the appropriation code (APP 20-I).

(2) Section I - Gross Obligations by Object Class.

(a) Cumulative fiscal year obligations will be obtained from the records prescribed by paragraph 5-27c, using the conversion procedure described therein. Where the amount necessary to convert accrued

ER 37-2-10
Change 61
30 Apr 87

20-6 Report on Costs of Roads and Bridges (RCS COMM-1027).

a. General. This annual report furnishes data applicable to Civil Works construction to assist the U.S. Department of Transportation, Bureau of Public Roads in determining the total cost of highway work in which Federal funds are involved.

b. Submission Requirements. Report (negative, if applicable) will be submitted in duplicate by each District Commander and by the New England and Pacific Ocean Division Commanders to reach HQ USACE (DAEN-RMF-A), WASH DC 20314-1000, not later than the fifteenth workday of October.

c. Preparation Instructions. The report (in letter form) will show total previous fiscal year federal costs, by state in which jobs are located, for construction of public roads and highway bridges, including alteration, relocation and reconstruction (excluding costs of roads and bridges constructed primarily for project purposes), in the following format (rounded to nearest thousand dollars):

<u>State</u>	<u>Total Fiscal Year Costs</u>	<u>Paid/Payable to States/Local Govts</u>	<u>All Other Costs</u>
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**REPORT ON STATUS OF APPROPRIATIONS AND WORK ALLOWANCES
CIVIL WORKS FUNDS**

AGENCY AND REPORTING UNIT	APPROPRIATION STATUS AND BALANCE		CONSTRUCTION FUNDS AND BALANCE		CIVIL WORKS FUNDS		TOTAL		PERCENTAGE OF FUNDS AVAILABLE	DATE
	APPROPRIATION	STATUS	CONSTRUCTION FUNDS	STATUS	CIVIL WORKS FUNDS	STATUS	TOTAL	STATUS		
100 Adams Basinment, A										
35 Green Peter Reservoir	12,459.23	212,000.00	237,459.23	4,942.59	1,292.70	222,208.18	20,093.64	15,251.05		
35 Holly Reservoir	0.00	72,000.00	72,000.00	60.30	0.00	55,063.62	19,973.07	19,973.07		
TOTAL	12,459.23	284,000.00	312,459.23	6,002.89	1,292.70	277,271.80	40,066.71	35,224.12		
200 Navigation Projects										
210 Channels and Harbors										
35 Columbia at Mouth	56,206.01	1,188,573.99	1,244,780.00	3,125.00	6,950.73	1,208,328.61	29,472.29	26,287.59		
SUB-TOTAL	56,206.01	1,188,573.99	1,244,780.00	3,125.00	6,950.73	1,208,328.61	29,472.29	26,287.59		
215 Channels and Harbors - Mississippi River										
35 Jackson River	6,000.00	0.00	6,000.00	0.00	0.00	6,000.00	0.00	0.00		
SUB-TOTAL	6,000.00	0.00	6,000.00	0.00	0.00	6,000.00	0.00	0.00		
TOTAL CHANNELS AND HARBORS	62,206.01	1,188,573.99	1,250,780.00	3,125.00	6,950.73	1,214,328.61	29,472.29	26,287.59		
500 Multiple Purpose Projects Including Feasibility										
35 Dallas Lock & Dam	92,822.06	53,575,000.00	54,410,146.37	534,381.66	1,422,116.21	53,322,431.72	629,772.00	95,290.24		
35 Lockout Point Reservoir	615,073.37	45,267.76	306,423.55	194,992.79	225,044.35	275,171.99	609,186.61	278,131.62		
SUB-TOTAL	707,895.43	53,677,233.26	54,817,177.67	729,374.65	1,648,160.56	53,797,603.71	1,118,958.61	303,421.86		
600 Multiple Purpose Projects Including Power - Miscellaneous										
35 Detroit Reservoir	22,222.00	209,000.00	247,029.85	10,155.60	211,902.64	143,203.91	121,084.69	119,229.09		
SUB-TOTAL	22,222.00	209,000.00	247,029.85	10,155.60	211,902.64	143,203.91	121,084.69	119,229.09		
TOTAL MULTIPLE PURPOSE TOTAL APPROPRIATION 9613122	837,792.67	55,159,736.25	55,007,519.90	747,538.15	1,869,266.69	55,425,233.64	1,319,524.40	571,966.36		
Approp Resubmittals	20,222.00	400,000.00	420,222.00	118,646.00	18,446.00	365,734.39	182,222.00	42,287.61		
Activity	668,115.67	55,559,736.25	55,427,241.90	666,186.15	1,885,832.63	55,692,368.03	1,501,758.01	53,373.87		
GROSS TOTALS										
(Monthly except September)										
Approval: <u>P. A. OFFICER</u>										
I hereby certify that the amounts shown in this report are correct. All known transactions meeting the criteria of 31 USC 200(a) have been obligated and are so reported.										
-/s/ John P. Red JOHN P. RED, COL, GS, District Engineer										

7185

REPORT ON STATUS OF APPROPRIATIONS AND WORK ALLOWANCES
CIVIL WORKS FUNDS

(SUPPLEMENTARY RECONCILIATION DATA)

REQUIREMENTS
CONTROL SYMBOL
DAEN -RMF-8

APPROPRIATION SYMBOL AND TITLE 96X3122 Construction, General, CE, Civil	DISTRICT CODE G 2	DISTRICT NAME Portland, Oregon	PERIOD ENDING 30 September 19--
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ITEMS	AMOUNTS	
RELATIONSHIP OF ACCRUED EXPENDITURES, OBLIGATIONS AND NET DISBURSEMENTS		
ACCRUED EXPENDITURES (Gross Incl. Appropriation Reimbursement) Activity FY TO DATE		56,822,936.52
CHANGE IN UNDELIVERED ORDERS (+ OR -)		-1,020,668.49
OBLIGATIONS FY TO DATE		55,802,268.03
UNPAID OBLIGATIONS, 1 October		
G.L. 141 ACCOUNTS PAYABLE	7,500,000.00	
G.L. 131.22 UNDELIVERED ORDERS	1,886,852.63	9,386,852.63
LESS		
G.L. 113.3 ACCOUNTS RECEIVABLE - REFUNDS	12,300.00	
G.L. 113.4 ACCOUNTS RECEIVABLE - APPROPRIATION REIMB.	6,300.00	18,600.00
Plus NET UNPAID OBLIGATIONS, 1 October		9,368,252.63
UNPAID OBLIGATIONS END OF REPORTING PERIOD		
G.L. 141 ACCOUNTS PAYABLE	3,500,000.00	
G.L. 131.22 UNDELIVERED ORDERS	866,184.14	4,366,184.14
LESS		
G.L. 113.3 ACCOUNTS RECEIVABLE - REFUNDS	20,700.00	
G.L. 113.4 ACCOUNTS RECEIVABLE - APPROPRIATION REIMB.	3,500.00	24,200.00
Less NET UNPAID OBLIGATIONS, END OF PERIOD		4,341,984.14
Plus G.L. 131.25 REIMBURSEMENTS TO APPROPRIATIONS, CFY		266,000.00
NET DISBURSEMENTS (SF 1220) CURRENT FISCAL YEAR		\$60,562,536.52

RECONCILIATION OF UNEXPENDED BALANCE		
G.L. 110 FUNDS WITH TREASURY		4,794,590.01
G.L. 113.3 ACCOUNTS RECEIVABLE - REFUNDS		20,700.00
G.L. 113.4 ACCOUNTS RECEIVABLE - APPROPRIATION REIMB.		3,500.00
G.L. 131.27 UNBILLED REIMBURSABLE ORDERS		182,968.00
TOTAL		5,001,758.01
Less G.L. 141 ACCOUNTS PAYABLE		3,500,000.00
UNEXPENDED BALANCE (G.L. 131.21 & 131.22)		1,501,758.01

TELEPHONES IN PRIVATE RESIDENCES		
DIVISION AUTHORIZATION		1,000.00
DISBURSEMENTS		993.00

DIVISION AUTHORIZATION FOR OBLIGATIONS (ENG FORM 3010) APPOINTMENT RECEIVED TO END OF CURRENT QUARTER		
		56,370,000.00

ANTICIPATED APPROPRIATION REIMBURSEMENT ACTIVITY FOR BALANCE OF FISCAL YEAR		
<u>#Distribution of CFY Net Disbursements</u>		
Reimbursable Activity	-8,065.61	
Allotted Activity	60,570,602.13	.00

WORKING FUNDS, CFY (Included in Net Disbursements)		
RECEIPTS		
REFUNDS		

TRUST FUND REFUNDS (Included in Col. 8, ENG Form 3011a)		
96 x 8862 & 96 x 8869 (September Report Only)		

GENERAL LEDGER TRIAL BALANCE - CHART _____ ACCOUNTS		<input type="checkbox"/> PRE-CLOSING <input type="checkbox"/> POST CLOSING
INSTALLATION OR ACTIVITY		AS OF (date)
NUMBER AND TITLE OF ACCOUNTS	DEBIT	CREDIT
<i>FOR ILLUSTRATION PURPOSES ONLY</i> (Local reproduction authorized - blank masters available from local FMO)		
Illustration	20/3	

REPORT OF REAL AND PERSONAL PROPERTY HELD AS OF 30 SEPTEMBER 19--

TO: CDR USACE
 ATTN: DAEN-RMF-C
 FROM: District

RCS DAEN-RMF-11

GL Account	Constr. W/Prog, Other Assets and Expenses	Real Property	Personal Property	Total
a	b	c	d	e
101.	See Note (1)	Total GL 101., excluding cols b & d See Note (2)	Cost acct 20. only	Total GL 101
107.	Total GL 107., excluding amounts in cols c & d		Cost accts: 20.; 41.; 50.1; 630.	Total GL 107
108.1		Total GL 108.1, excluding col d Show cost of any real property & applicable cost acct	Cost acct 20. only	Total GL 108.1
179.	Total GL 179, excluding amounts in cols c & d		Cost accts: 641.; 650.1.	Total GL 179
Cite any other GL acct containing real & personal property	Total GL acct, excluding amts in cols c & d	Show cost of any real property & applicable cost acct	Show cost of any personal property & applicable cost acct	Total applicable GL acct
Totals: Chart B	\$	\$	\$	\$
Totals: Chart C	\$	\$	\$	\$
* Total Real Property		\$	\$	\$

NOTES: (1) Include river and harbor excavation located on non-federal lands, and other items, such as easements, lesser interest in land and value of land withdrawn from public domain which are neither personal property nor U.S. owned real property.

(2) For sites acquired, include the cost of U.S. owned land and all Corps expenses in connection with acquisition or preparation of land. Include cost of all buildings or structures completed and available for service as of inventory date for which GSA Form 1166 has been submitted, even though costs have not been transferred to GL acct 101.

(3) Report the book cost of land and structures (accounts 470 and 471) in service at the year end, as included on Schedule - Plant, Properties and Equipment, RF, Report No. 4, EAM code 129, plus the book cost of land and structures in process of retirement at the end of the fiscal year, EAM code 159.

* (4) Rescinded.

TO BE TYPED AS REQUIRED ON PLAIN STANDARD LETTER SIZE BOND PAPER.

REPORT ON OBLIGATIONS

RCS TREAS-1058

(IN THOUSANDS OF DOLLARS)

AGENCY		Appropriation or Fund Title	
Corps of Engineers		Operation & Maintenance, General, Civil	
SECTION DISTRICT		Unexpired Accounts, Current Year Symbols	
* Chicago		96X3123 Code 903	
		Transactions, Fiscal Year to Date	
Description (1)	Object Class Symbol (2)	Total Transactions (3)	Within Federal Government Only (4)
SECTION I—Gross obligations by object class			
Personnel compensation.....	11	1,927.6	
Personnel benefits.....	12	138.8	135.8
Benefits for former personnel.....	13		
Travel and transportation of persons.....	21	21.6	2.3
Transportation of things.....	22	6.8	
Rent, communications, and utilities.....	23	35.4	
Printing and reproduction.....	24	0.6	0.1
Other services.....	25	822.8	632.8
Supplies and materials.....	26	154.6	6.5
Equipment.....	31	114.1	8.0
Lands and structures.....	32	7.5	
Investments and loans.....	33		
Grants, subsidies, and contributions.....	41		
Insurance claims and indemnities.....	42	1.9	
Interest and dividends.....	43		
Refunds.....	44	1.1	
Undistributed U.S. obligations.....	96		
Obligations incurred abroad.....	97		
Unvouchered.....	98		
TOTAL SECTION I.....		3,232.8	785.5
SECTION II—Advances, reimbursements, other income, etc.....		2.0	
SECTION III—Net obligations incurred.....		3,230.8	
SECTION IV—Expired Accounts (adjustment during reporting period).....			
SECTION V—Net unpaid obligations.....		310.8	

ILLUSTRATION 20/5

TRANSACTION CODES FOR
REPORT ON OBLIGATIONS (BY OBJECT CLASS)

ER 37-2-10
Change 13
30 Jul 71

Description Card Cols	TRANS. CODES 16-18	Transactions, Fiscal Year to Date	
		Total Transactions (26-32)	Within Federal Government Only (37-43)
SECTION I—Gross obligations by object class			
Personnel compensation	011		
Personnel benefits	012		
Benefits for former personnel	013		
Travel and transportation of persons	021		
Transportation of things	022		
Rent, communications, and utilities	023		
Printing and reproduction	024		
Other services	025		
Supplies and materials	026		
Equipment	031		
Lands and structures	032		
Investments and loans	033		
Grants, subsidies, and contributions	041		
Insurance claims and indemnities	042		
Interest and dividends	043		
Refunds	044		
Undistributed U.S. obligations	096		
Obligations incurred abroad	097		
Unvouchered	098		
TOTAL SECTION I	100		
SECTION II—Advances, reimbursements, other income, etc.	101		
SECTION III—Net obligations incurred	102		
SECTION IV—Expired Accounts (adjustment during reporting period)	103		
SECTION V—Net unpaie obligations	104		