

*

APPENDIX E

Final Accounting Report

30-E-1. The terms of the FCSA and PCA require that the Corps must provide the non-Federal sponsor with a final accounting report of total study/project cost. The final accounting report will be prepared by the project manager and the F&A office. The F&A office must ensure that the final report agrees with the cost recorded in the official accounting records (COEMIS F&A). Commanders and project managers must ensure that responsibilities are clearly assigned, since the report may require a billing or refund to the non-Federal sponsor. An independent review of the final accounting report should be performed prior to billing or returning funds to the sponsor.

30-E-2. The percentage of total project cost which the non-Federal sponsor must provide is normally project management determination based on Federal laws. Under P.L. 99-662, cost sharing requirements for certain project feature/purposes are different from others. The final accounting report must contain clear splits where different project purposes exist. The cost accountant must coordinate with the project manager to determine if different project purposes are involved and the applicable cost share percentages prior to start of work.

30-E-3. The terms of the model FCSA require that the final accounting report of study cost be provided to the non-Federal sponsor within 90 days of the study completion. The terms of the FCSA require the following items to be included in the final accounting report:

- (1) Government disbursement of Federal Funds.
- (2) Cash contributions from the sponsor.
- (3) Credits for the negotiated cost of the non-Federal sponsor.

Within 30 days after the final accounting report, the Government shall refund to the sponsor the excess of cash contributions and credits over 50 percent of total study cost if any subject to the availability of appropriation funds. Within 30 days after the final accounting report, the non-Federal sponsor shall provide the Government any cash contributions required so that total sponsor*s share equals 50 percent of total study cost.

*

* 30-E-4. Project Cooperation Agreements (PCAs).

a. The terms of the PCAs for civil works projects require the Corps, upon completion of construction and resolution of all relevant claims and appeals, to compute total cost of construction and tender to the non-Federal sponsor a final account of the sponsor*s share of total project cost. The final accounting report should be provided within 90 days.

b. In the event that the total contributions by the non-Federal sponsor are less than their initial required share, the sponsor shall, no later than 90 calendar days after receipt of written notice make cash payment to the Government to meet their initial required share of project cost.

c. Structural flood control model PCA. See ER 1165-2-131, Appendix A, Article 6, clauses e and f for refund of non-Federal sponsor*s contribution.*

d. Harbor model PCA. See ER 1165-2-131, Appendix D, Article 6, clause e for refund of non-Federal sponsor*s contribution.

30-E-5. If interest on deferred payments or during construction applies, it must be computed as earned and reflected in the final accounting report for proper accounting and to preclude allegations that the Corps failed to disclose all cost.

30-E-6. Sample final accounting report formats are shown on pages 30-E-3 through 30-E-4; however, the project manager, RM representative and non-Federal sponsor may develop the final accounting report format during the preliminary negotiations of the FCSA or PCA. It is recommended that a draft report format be presented to the non-Federal sponsor for the sponsor*s concurrence.

*

*

U.S. ARMY CORPS OF ENGINEERS District Division
 FINAL ACCOUNTING REPORT Name of Project
 As of Date

COST FEATURE SUB-FEATURE	(A) NON-FEDERAL CASH CONTRIBUTION	(B) NON-FEDERAL CREDIT (IM-KIND)	(C) TOTAL NON-FEDERAL SHARE 50%		(D) FEDERAL SHARE 50%	(E) TOTAL STUDY COST (C+D)	(F) TOTAL FEDERAL DISBURSEMENTS (A+D)
			(A+B)	(A+B)			
22A Public Involvement	\$ 1,000	\$ 000	\$ 1,000	\$ 1,000	\$ 1,000	\$ 2,000	\$ 2,000
22J Survey and Mapping	1,000	1,000	2,000	2,000	2,000	4,000	3,000
22E Environmental Studies	1,000	000	1,000	1,000	1,000	2,000	2,000
22P Study Management	2,000	1,000	3,000	3,000	3,000	6,000	5,000
			\$ 7,000	\$ 7,000	\$ 7,000	\$14,000	\$12,000

Total Project Cost \$14,000
 Less Federal Share 50% 7,000

Total Non-Federal Sponsor's Share \$ 7,000
 Less Credit 2,000

Amount to be transferred from Federal Project to Sponsor's Contributed Funds Account \$ 5,000

Sample Feasibility Final Accounting Report

*

*

U. S. ARMY CORPS OF ENGINEERS District/Division
 FINAL ACCOUNTING REPORT Name of Project
 AS OF Date

COST FEATURES	NON-FEDERAL LEHDS	FEDERAL OBLIG	ENG/DESIGN ASSIGNED	SA ASSIGNED	TOTAL PROJECT COST	PERCENT TOTAL PROJECT COST	INTEREST WHEN BKT DEFERRED	DISBURSEMENT	
								FEDERAL	NON-FEDERAL
01 - Lands & Damages	\$6,000,000	\$0	\$0	\$0	\$6,000,000	22%	\$0	\$0	\$6,000,000
01 - Lands & Damages	\$0	\$300,000	\$0	\$0	\$300,000	1%	\$0	\$285,000	\$15,000
02 - Relocations	\$800,000	\$0	\$0	\$0	\$800,000	3%	\$0	\$0	\$800,000
15 - Floodway Control and Diversion Structures	\$0	\$18,000,000	\$900,000	\$900,000	\$19,800,000	74%	\$0	\$18,470,000	\$1,330,000 (2)
30 - Planning, Engineering, & Design	\$0	\$900,000	(\$900,000)	\$0	\$0		\$0	\$0	\$0
31 - Construction & Management (S&I)	\$0	\$900,000	\$0	(\$900,000)	\$0		\$0	\$0	\$0
TOTALS	\$6,800,000	\$20,100,000	\$0	\$0	\$26,900,000	100%	\$0	\$18,755,000	\$8,145,000 (1)

(1) LEHDS plus 5% of total project cost.

Simple Final Accounting Report for Flood Control Project where LEHDS exceed 20% of project cost resulting in a non-Federal cash requirement of 5% of the total project cost.

(2) Includes 5% of \$6,000,000 (Lands & Damages) plus 5% of \$800,000 (Relocations)

*