

ENGEC-FS

DEPARTMENT OF THE ARMY
OFFICE OF THE CHIEF OF ENGINEERS
WASHINGTON, D. C. 20315

ER 37-2-10

Regulation
No. 37-2-10

1 April 1969

FINANCIAL ADMINISTRATION

Accounting and Reporting - Civil Works Activities

1. Purpose and Scope. This regulation prescribes the accounting systems and related procedures for all Civil Works activities of the Corps of Engineers. It is applicable to the Waterways Experiment Station and to all Division and District offices engaged in Civil Works activities.
2. The civil activities accounting and reporting procedures were heretofore included in ER 35-2-10. The change in ER number is required by AR 310-1.

FOR THE CHIEF OF ENGINEERS:



PHILIP T. BOKERGER
Colonel, Corps of Engineers
Executive

This publication includes changes 1 through 87.