

CERM-F

DEPARTMENT OF THE ARMY
U.S. Army Corps of Engineers
Washington, DC 20314-1000

ER 37-2-10
Change 89

Regulation
No. 37-2-10

31 October 2000

Financial Administration
ACCOUNTING AND REPORTING - CIVIL WORKS ACTIVITIES

1. This Change 89 to ER 37-2-10, 1 April 1969,
 - a. Adds Standard General Ledgers Chart of Accounts, Chapter 2.
 - b. Adds the decision as to whether or not to use an armed escort which can be made at the local level, Chapter 4.
 - c. Changes HQUSACE policy for determining Contract Park Attendant bond requirement, Chapter 4.
 - d. Corrects page 4-22, Chapter 4.
 - e. Corrects page 11a and 20, Chapter 6.
 - f. Value of accrued annual/shore leave balances are required to be transferred when a Corps employee relocates between USACE Commands, Chapter 6.
 - g. Deletes references to COEMIS General Ledgers in Appendix A, B, C, and D, Chapter 8.
 - h. Deletes Group Plant Operating Balances, Chapter 15.
 - i. Adds Centers of Expertise: Protective Design Center, RF5212; Installation Support Center, RF5213; and Medical Mandatory Center of Expertise, RF5214, Chapter 16.
 - j. Deletes Transfers of Accrued Annual Leave, Chapter 17-15.
 - k. Adds Reporting PRIP Execution requirement, Chapter 18.
 - l. Adds Long Term Response Action, Chapter 20, Appendix I.
 - m. Adds Subsidiary Work Items for Project Delivery Team and Directorate of Ballistic Missile Defense, Chapter 22.
 - n. Changes Loaned Labor Procedures for Natural Disaster and Emergency Responses, Chapter 24.

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o. Changes requirements for Escrow Accounts, Chapter 30.

2. Substitute the attached as shown below:

Chapter	Removed	Inserted
2	2-i thru 2-86	2-1 thru 2-12
4	4-14	4-14 and 14.1
4	4-18	4-18
4	4-22	4-22
6	6-ii thru 6-iv	6-ii thru 6-iv
6	6-11a	6-11a
6	6-13	6-13
6	6-20 and 6-20a	6-20 and 6-20a
8	8-A-1 thru 8-A-29	8-A-1 thru 8-A-23
8	8-B-1 thru 8-B-5	8-B-1 thru 8-B-3
8	8-C-1 thru 8-C-13	8-C-1 thru 8-C-11
8	8-D-1 thru 8-D-4	8-D-1 thru 8-D-4
15		15-33
16	16-30 thru 16-35	16-30 thru 16-34
17	17-17	17-17
18	18-i and 18-ii	18-i and 18-ii
18	18-7	18-7
20	20-I-26.3	20-r-26.3
22	22-i thru 22-ii	22-i thru 22-11
24	24-9 thru 24-11	24-9 thru 24-12
30	30-7	30-7

3. Distribution. Approved for public release, distribution is unlimited.

FOR THE COMMANDER:


MILTON HUNTER
Major General, USA
Chief of Staff

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.

Financial Administration
ACCOUNTING AND REPORTING - CIVIL WORKS ACTIVITIES

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CHAPTER 1

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CHAPTER 1

ACCOUNTING PRINCIPLES AND STANDARDS

1-1. Introduction.

a. Purpose. This Chapter sets forth the principles and standards governing the design and operation of the financial accounting and reporting system prescribed by this regulation. It is applicable to all Corps of Engineer offices engaged in civil works and military activities. The statements of principles and standards include the objectives and characteristics of the system that are essential to effective financial management; outline the functions of the various phases of the accounting and reporting processes to meet those requirements; and furnish guidelines for the performance of those functions. The principles and standards provide a basis for interpretation and for further development of the system as may be required. Also included in this chapter are statements which identify provisions of this regulation that are in line with those principles and standards. The accounting system complies with the Budget and Accounting Procedures Act of 1950, as amended (31 USC 66a), the Accounting Principles and Standards for Federal Agencies prescribed by the Comptroller General, and where applicable, the Uniform System of Accounts prescribed by the Federal Power Commission pursuant to the provisions of the Federal Power Act (16 USC 825b).

b. Requirements of Accounting System. The Corps of Engineers civil and military activities accounting system has been designed to meet both statutory and internal management requirements. The Budget and Accounting Procedures Act of 1950 requires the maintenance of an integrated accounting system which will meet the requirements of the Congress, the General Accounting Office, the Treasury Department, the Office of Management and Budget (OMB), and the Comptroller of the Army. Also, since the Corps is a producer of electric power, it is required to record financial data in a manner to meet the needs of the Federal Power Commission so far as may be practicable, in accordance with applicable statutes. This system has also been designed with the view to facilitating the managerial function at each echelon of command within the Corps.

c. Revisions. The Finance and Accounting Division, Office of the Engineer Comptroller, is responsible for maintaining this regulation in a current condition. Changes may become necessary because of changed, unusual, or special conditions. Proposed changes initiated in Office, Chief of Engineers (OCE) or in the field will be submitted to HQDA (DAEN-ECF-S) WASH DC 20314 for approval. Changes in the principles and standards will be discussed with representatives of the

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General Accounting Office (GAO). Changes will be submitted to the Comptroller General for approval when requested by representatives of GAO.

1-2. Background. The organization, objectives, and functions of the Corps of Engineers are contained in the following publications:

- a. ER 10-1 -1, Organization and Functions - Mission and Command Organization of the Chief of Engineers.
- b. ER 10-1 -2, Organization and Functions - General Policies.
- c. ER 10-1 -3, Organization and Functions - Divisions and Districts.

1-3. The Accounting Organization and Functions.

a. General. All officers and civilians of the Corps who order services or materials, or who supervise operations, are responsible for assuring that the United States receives value commensurate with amounts expended. The accounting and reporting system maintained under the supervision of the Engineer Comptroller and Finance and Accounting Officers (F&AO's) is designed to record and reflect the results of all actions taken to obligate, expend, and disburse public funds.

b. Office of the Engineer Comptroller. The Engineer Comptroller and his deputy, directly and thru the Finance and Accounting Officer, OCE, are responsible for accounting and reporting operations in OCE and for staff supervision of those operations in field offices. These responsibilities include the study of statutory requirements (para 1-4) and the requirements of other higher authorities; and liaison and coordination with GAO, OMB, Treasury Department, and Department of the Army (DA), and, in OCE, with the Executive Office, Directorate of Civil Works, Directorate of Facilities Engineering, Directorate of Military Construction, Directorate of Real Estate, and General Counsel.

c. Finance and Accounting Division, OEC. The Finance and Accounting Officer directs and coordinates all finance and accounting operations, including property accounting, formulates policies for design, installation and maintenance of records, systems and procedures, disbursement, collection and deposit of funds, preparation of financial statements and reports, including responsibility for the accuracy and adequacy of such reports prepared by the Engineer Data Processing Center (EDPC); and furnishes advice and develops analyses on financial matters and settlement of claims involved in the disbursement of funds. The Finance and Accounting Division consists of the

following branches: Accounting Systems and Procedures, Cost and Revolving Funds Accounting, and Finance Accounting.

(1) Accounting Systems and Procedures Branch.

(a) Develops finance, budgetary, cost and property accounting systems, procedures and reporting requirements, and determines future systems requirements for the activities of the Corps.

(b) Analyzes changes in Corps activities and directives from GAO, OMB, Treasury Department, and various higher authorities for determination as to requirements for new or revised systems and procedures.

(c) Coordinates review, analysis and processing of audit, inspection, and accounting review and examination reports within the Finance and Accounting Division.

(2) Cost and Revolving Funds Accounting Branch.

(a) Exercises staff supervision over cost, revolving funds, and property accounting and the development of accounting data for reporting purposes in the Corps.

(b) Recommends the establishment of policies and decisions by the Chief of Engineers based upon cost analyses.

(c) Develops and maintains records of cost data and disseminates same to elements of OCE.

(d) Develops and compiles consolidated statements of costs; makes cost accounting analyses and evaluations thereof, and of cost accounting consolidations and reports prepared by the field and EDPC; and furnishes additional data and guidance relative thereto as necessary to other elements of OCE, field offices, other, and higher authorities.

(e) Formulates OCE policies, and develops techniques and standardizes methods, reports, and administration in connection with cost and revolving fund accounting.

(f) Compiles and interprets consolidated Corps revolving fund business-type financial statements submitted to higher authorities.

(g) Reviews reports of survey of property, evaluates field recommendations as to holding personnel pecuniarily liable for damage or loss, and recommends approval or disapproval.

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(h) Monitors surplus property disposal functions.

(3) Finance Accounting Branch.

(a) Exercises staff supervision over integrated finance and budgetary accounting, disbursing and reporting (including nonappropriated funds) in the Corps.

(b) Formulates OCE policies, develops techniques and standardizes methods, reports and financial administration in connection with finance and budgetary accounting and disbursing.

(c) Maintains finance and budgetary accounting records for all funds made available to the Chief of Engineers, issues allotments to field offices, and keeps the operating components in OCE currently informed as to their status.

(d) Implements payroll accounting policies covering pay and allowances, allotments and deductions for military and civilian personnel, and exercises staff supervision over these activities in the Corps.

(e) Compiles consolidated Corps financial statements and reports reflecting status of finance and budgetary accounts and disbursement and collection data; and prepares financial analyses, summaries and reconciliations, and submits reports to higher authorities and to other elements of OCE for use in connection with financial management.

(f) Collaborates with the General Counsel relative to final settlement of contracts.

(g) Processes general claims requiring adjudication which involve fiscal records or procedures.

(h) Processes correspondence relative to the appointment of disbursing officers and deputies.

(i) Assures the accuracy, adequacy and timeliness of financial reports, tabulations and analyses prepared.

d. District Finance and Accounting Offices. The organization and functions of these offices are described in Appendix IV, ER 10-1-3, Organization and Functions - Divisions and Districts.

1-4. Statutory Requirements. This paragraph provides references to the principal statutes bearing on the Corps accounting and reporting system. Synopses are included for some of those statutes.

a. Establishment and Maintenance of Accounting System and Financial Reporting. The Budget and Accounting Procedures Act of 1950, as amended (31 USC. 65 and 66), provides the Congressional policy on the purpose and need for adequate accounting systems and financial reporting in the Federal departments and agencies. This Act places the responsibility upon the head of each executive agency to establish and maintain adequate systems of accounting and mutual control in conformance with principles, standards, and related requirements prescribed by the Comptroller General of the United States.

b. Accrual Accounting and Monetary Property Records. Section 113 of the Budget and Accounting Procedures Act of 1950 was amended by PL 84-863, approved 1 Aug 1956 (31 USC 66a(c)), to specifically require the use of accrual accounting and monetary property accounting as follows: "(c) as soon as practicable after the date of enactment of this subsection, the head of each executive agency shall, in accordance with principles and standards prescribed by the Comptroller General, cause the accounts of such agency to be maintained on an accrual basis to show the resources, liabilities, and costs of operations of such Agency with a view to facilitating the preparation of cost-based budgets as required by Section 216 of the Budget and Accounting Act, 1921, as amended (31 USC 24). The accounting system required by this subsection shall include adequate monetary property accounting records as an integral part of the system."

c. Cost-based Budgets. Section 216 of the Budget and Accounting Act of 1921, as amended (31 USC 24) was further amended by PL 84-863, to require development and use of cost-based budgets as follows: "(b) The requests of the Departments and establishments for appropriations shall, in such manner and at such times as may be determined by the President, be developed from cost-based budgets. *** (c) for the purposes of administration and operations, such cost-based budgets shall be used by all Departments and establishments and their subordinate units. Administrative subdivisions of appropriations or funds shall be made on the basis of such cost-based budgets."

d. Anti-Deficiency Act - Section 3679, Revised Statutes (31 USC 665). This section provides that obligations shall not exceed amounts appropriated or apportioned, or amounts allotted for administrative control. Public Law 84-863 amended the Anti-Deficiency Act by adding the following: "In order to have a simplified system for the subdivision of appropriations of funds, each agency shall work toward the objective of financing each operating unit, at the highest practical level, from not more than one administrative subdivision for each appropriation or fund affecting such unit."

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e. Documentary Evidence of Obligations. Section 1311, Supplemental Appropriation Act of 1955 (31 USC 200) sets forth the criteria that govern the reporting of financial transactions as obligations.

f. Objects for which Appropriations Made - Section 3678, Revised Statutes (31 USC 628). This section states that except as otherwise provided by law, sums appropriated shall be applied solely to the objects for which they are respectively made. The objective of this statute is to assure that the agencies carry out the programs in accordance with the purposes and intent of the Congress.

g. Adjustment or Reimbursement Between Appropriations. Public Law 89-473 (31 USC 628a) authorizes the charging of any appropriation available to an agency for the benefit of any other appropriation of the same agency for the procurement of materials and services, for which funds are available in both appropriations, with the provision that appropriate adjustment or reimbursement be made between the financing and benefiting appropriations during or as of the close of each fiscal year.

h. Merging of Obligated Balances of Expired Appropriations. Public Law 84-798, as amended (31 USC 701-708), provides for the system of payment of obligated balances of expired appropriations, and for the withdrawal and restriction of unobligated balances.

i. Inventory Controls. The Federal Property and Administrative Services Act of 1949 (40 USC 483) requires agencies to maintain adequate inventory controls and accountability systems for property under their control.

j. Federal Claims Collection Act of 1966. This Act, PL 89-508 (31 USC 951-953) authorizes an agency to settle claims for amounts owed to the Government by reason of the activities of such agency.

k. Accounting and Budget Classifications. Section 2 of PL 84-863 amended the Budget and Accounting Procedures Act of 1950 by adding the following section: "Sec. 106. The head of each executive agency shall, in consultation with the Director of the Office of Management and Budget take whatever action may be necessary to achieve, insofar as is possible, (1) consistency in accounting and budget classification, (2) synchronization between accounting and budget classifications and organization structure, and (3) support of the budget justifications by information on performance and program costs by organizational units." (31 USC 18(c).)

l. Employment and Travel Expenses of Consultants and Experts. The Administrative Expenses Act of 1945, as amended, includes provisions relating to the employment of consultants and experts, and to the payment of the travel expenses (5 USC 3109 and 736-2).

m. Revolving Fund. The Civil Functions Appropriation Act of 1954, PL 83 ,1st Session, approved 27 July 1953, established the Civil Works Revolving Fund.

n. Advance Payments.

(1) 31 USC 529 provides that no advance of public money will be made except as provided by law.

(2) Advance payments are authorized for:

(a) Tuition (31 USC 529i),

(b) Authorized subscriptions to newspapers, magazines, or other publications (31 USC 530), and

(c) Flood control work, payments to cooperating public agencies for services (33 USC 701b-2). (However, guidance in connection with current Treasury Department requirements should be requested of HQDA (DAEN-ECF-A) WASH DC 20314, prior to making such advances.)

o. Receipt, Disbursement, and Application of Funds.

(1) Authority of the Comptroller General. The Budget and Accounting Act, 1921 (42 Stat. 20; 31 USC 41 et seq) invested in the Comptroller General of the United States the authority to decide any questions involving a payment to be made by any agency and to investigate all matters relating to the receipt, disbursement, and application of public funds, and to make regular and special reports. It also made final and conclusive on the Executive Branch the decision of the Comptroller General and the balances certified by GAO in the settlement of public accounts. A disallowance by GAO may be removed by the Comptroller General only.

(2) Requests for Decision and Review by the Comptroller General. Section 8 of the Act of 31 July 1894 (Stat 208; 31 USC 74; and ML 1949, Section 1653) provides that disbursing officers or the head of any executive department may apply for and the Comptroller General will render his decision upon any question involving a payment to be made by them or under them, which decision, when rendered will govern GAO in passing upon the account containing said disbursement. Also,

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Section 8 of the Act of 31 July 1894 (28 Stat 207; 31 USC 74; ML 1949, Section 1656); and Section 304 of the Act of 10 June 1921 (42 Stat 24; 31 USC 44; ML 1949, Section 1646) provide that any person whose accounts may have been settled by GAO, or the head of the department, may request a review of the said account by the Comptroller General, whose decision upon such review will be final and conclusive upon the executive branch of the Government.

(3) Persons in Arrears to the United States. The Act of 10 May 1934 (5 USC 82) provides that no money shall be paid to any person for his compensation who is in arrears to the United States until he has accounted for and paid into the Treasury all sums for which he may be liable. And, the Act of 15 July 1954 (68 Stat 482) provides that in all cases where the pay or salary of any person is withheld in pursuance of the above statute, GAO, if required to do so by the party, his agent or attorney, shall report forthwith to the general counsel for the Department of the Treasury the balance due, and the general counsel shall, within 60 days thereafter, order suit to be commenced against such delinquent and his sureties.

(4) Final Judgment Recovered Against the United States. The Acts of 3 March 1857 and 3 March 1933 (31 USC 227) provide that when any final judgment recovered against the United States duly allowed by legal authority shall be presented to the Comptroller General for payment, and the plaintiff therein shall be indebted to the United States in any manner, whether as principal or surety, payment will be withheld of an amount of such judgment or claim equal to the debt thus due to the United States. If the plaintiff denies his indebtedness to the United States, or refuses to consent to the set-off, payment will be withheld of such further amount of such judgment, as will be sufficient to cover all legal charges and costs in prosecuting the debt of the United States to final judgment. If such debt is not already in suit, legal proceedings will be immediately commenced to enforce the same, and will be prosecuted to final judgment. If in such action judgment is rendered against the United States, or the amount recovered for debt and costs is less than the amount so withheld as before provided, the balance will then be paid over to such plaintiff with interest thereon for the time it had been withheld from the plaintiff.

p. Withholdings from the Pay of Civilian Employees.

(1) The Act of 15 July 1954 (68 Stat 482. 5 USC 5514) provides authority for making deductions from the pay of civilian employees without their consent to satisfy indebtedness resulting from any erroneous payment (military or civil) made by an establishment of the Department of Defense to or on behalf of such employees.

(2) The Act of 3 Aug 1950 (64 Stat 393) provides authority to withhold from the pay of employees without their consent to satisfy indebtedness arising from any erroneous payment made during previous employment by an agency of the Executive Branch of the Government where GAO has raised a charge for such erroneous payment against a disbursing or certifying officer.

q. Disposition of Receipts - General Authorities.

(1) Sales and Transfers of Property.

(a) The Act of 13 June 1902 (33 USC 558) provides that when any property which has been heretofore or may hereafter be purchased or acquired for improvement of rivers and harbors is no longer needed, or is no longer serviceable, it may be sold in such manner as the Secretary of the Army may direct, and the proceeds credited to the appropriation for the work for which it was purchased or acquired; and the Secretary of the Army may direct the transfer of any property employed in river and harbor works, and in such event, the property so transferred will be valued and credited to the project upon which it was theretofore used and charged to the project to which it will be transferred.

(b) The Act of 9 July 1918 (10 USC 1284) provides that all moneys arising from disposition of material supplied to the Army by the Corps of Engineers will remain available for the purpose of the appropriation from which such materials were authorized to be supplied at the time of the disposition.

(2) Reimbursement for Lost, Stolen, or Damaged Property. Section 4 of the Rivers and Harbors Act of 20 June 1938 (33 USC 571 and 701K) provides that any amount collected from any person, persons or corporations as a reimbursement for lost, stolen or damaged property, purchased in connection with civil works prosecuted under the direction of the Secretary of the Army and the supervision of the Chief of Engineers, whether collected in cash, by set-off from Civil Service retirement accounts or by deduction from amounts otherwise due such person, persons, or corporations, hereafter shall be credited in each case to the appropriation that bore the cost of purchase, repair or replacement of the lost, stolen, or damaged property.

(3) Sale and Removal of Wrecks.

(a) Sale. 33 USC 414 provides that any moneys received from the sale of any wreck, under the law, will be deposited into the Treasury as General Fund Receipts.

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(b) Removal. 31 USC 415 provides that the expense of removing wrecks, under the law, will be a charge against such craft and cargo, and if the owners thereof fail or refuse to reimburse the United States for such expense Within 30 days after notification, the officer who ordered the removal may then sell the craft or cargo, or any part thereof that may not have been destroyed in removal, and the proceeds of such sale will be deposited into the Treasury as General Fund Receipts. The expenses of the sale will be deducted from the proceeds and only the net amount deposited to the General Fund. The cost of removal of the wreck will be charged to appropriated funds.

(4) Rental of Plant or Equipment. 33 USC 559 provides that receipts for the authorized rental of plant or equipment owned by the Government in connection with the prosecution of river and harbor works shall be deposited to the credit of the appropriation owning the plant.

(5) Sales of Old Material, Condemned Stores, etc. 31 USC 489 provides that from the proceeds of sales of old material, condemned stores, supplies or other public property of any kind, before being deposited into the Treasury, either as general fund receipts or to the credit of the appropriations to which such proceeds are by law authorized to be made, there may be paid the expenses of such sales, so as to require only the net proceeds of such sales to be deposited into the Treasury, either as General Fund receipts or to the credit of such appropriations, as the case may be. (Where proceeds are for deposit to the credit of an appropriation available for payment of the expenses of the sale, there is no advantage or benefit to be derived by paying the expenses from the proceeds and depositing the net amount. In such cases, the gross amount of the sale should be deposited and the expenses paid in the usual manner.)

r. Authority to Disburse. The Chief of Engineers is charged with the disbursement of funds appropriated for Civil Works by a recurrent appropriation act provision, which, for the fiscal year concerned, constitutes a congressional directive to that end.

s. Deputy Disbursing Officer. The Act of 31 July 1953 (67 Stat 296; 31 USC 103b) provides that in the event of the death, incapacity, or separation from office of a disbursing officer, the accounts of such disbursing officer may be continued and payments made in his name by his deputy disbursing officer for a period of time not to extend beyond the last day of the second month following the month in which such death, incapacity or separation shall occur. The deputy will be legally liable and responsible for all payments and official acts during such period until a new disbursing officer is appointed. If there is

more than one deputy, the commanding officer of the installation will designate a deputy to disburse as principal in the name of the disbursing officer. Such accounts and payments shall be allowed, audited and settled in the manner prescribed by law; and the checks signed in the name of the former disbursing officer shall be honored by the Treasurer of the United States, in the same manner as if the former disbursing officer had continued in office.

t. Payments in Excess of Appropriations Prohibited. The Act of 30 June 1906 (31 USC 627) provides that no Act of Congress will be construed to make appropriations from the Treasury of the United States or to authorize the payment of money in excess of appropriations made by law, unless such Act does in specific terms so declare.

u. Sale or Other Disposition of Funds. 31 USC 544 provides that no officer of the United States will either directly or indirectly sell or dispose of to any person, for a premium, any Treasury note, draft, warrant, or other public security not his private property, or sell or dispose of the proceeds of such note, draft, warrant, or security, in his hands for disbursement, without making return of such premium and accounting therefor by charging the same to his accounts to the credit of the United States; and any officer violating this section will be forthwith dismissed from office.

v. Responsibility for Rendering Money Accounts. The Act of 25 June 1948 (62 Stat 683; 18 USC 643) provides that all officers, agents or other persons who are charged with the safekeeping, transfer or disbursement of the public moneys will keep an accurate entry of each sum received and of each payment or transfer, and will render distinct accounts of the application thereof according to the appropriations under which the moneys have been advanced to them. Every officer or agent of the United States who, having received public money which he is not authorized to retain as salary, pay or emolument, falls to render his accounts for the same as provided by law, will be deemed guilty of embezzlement and will be fined in a sum equal to the amount of the money embezzled and imprisoned for not more than ten years.

* w. Payment of Allowances, etc., Incident to Change of Station of Engineer Officers from Civil Works Appropriations. 33 USC 583 provides that when in the opinion of the Secretary of the Army the change of station of an officer of the Corps of Engineers is primarily in the interest of river and harbor improvement, the mileage and other allowances to which he may be entitled incident to such change of station may be paid from appropriations for such improvement. *

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* x. Payment of Officers of the Corps of Engineers Employed Primarily on Civil Works. 33 USC 583a provides that officers of the Corps of Engineers employed primarily on duty connected with nonmilitary public works prosecuted under the direction of the Chief of Engineers, including river and harbor improvements, flood control, and other such works, will, while so employed, be paid their pay and allowances from the appropriations for the work or works upon which they are employed.

* y. Related Statutes. Following is a list of other statutes bearing on the Corps of Engineers accounting system for which synopses are not included:

- (1) PL 86-767; 74 Stat 906.
- (2) PL 91-606.
- (3) Miller Act, 24 Aug 1935, 49 Stat 794.
- (4) Act of 3 Mar 1875, 18 Stat 481.
- (5) Act of 3 Mar 1933, 47 Stat 1516.
- (6) Section 305 of the Budget and Accounting Act of 10 June 1921, 42 Stat 24.
- (7) 31 USC 203.
- (8) PL 85-480, approved 2 July 1918.
- (9) Davis-Bacon Act or the Work Hours Act of 1962, PL 87-581.
- (10) Flood Control Act of 28 June 1938, as amended.
- (11) PL 90-616; 82 Stat 1212.
- (12) Sec 601 of the Economy Act, 31 USC 686.
- (13) Sec 14, River and Harbor Act, 3 Mar 1899, 30 Stat 1152, 33 USC 408.
- (14) Sec 205 of 1948 Flood Control Act, as amended by PL 84-685.
- (15) Sec 107, 1960 River and Harbor Act.
- (16) Sec 2, 1937 Flood Control Act, as amended by Sec 208 of 1954 Flood Control Act.
- (17) Sec 14, 1946 Flood Control Act.
- (18) PL 88-578.
- (19) Water Supply Act of 1958.
- (20) 55 Stat 375, 31 USC 82e, Act approved 29 Dec 1941.
- (21) 31 USC 74.

- (22) Act of 9 Aug 1955, PL 84-323; 69 Stat 618. 6 USC 14.
- (23) RS 3646. as amended 31 USC 528.
- (24) Sec 1, PL 84-365, approved 11 Aug 1955.
- (25) PL 83-566.
- (26) PL 84-984 and PL 78-534, Sec 7.
- (27) PL 89-298, Sec 214.
- (28) PL 78-534, Sec 4.
- (29) PL 90-542.
- (30) 74 Stat 906.
- (31) PL 93-288.
- (32) PL 84-99.
- (33) 26 USC 7701.

1-5. Financial Management Concept. The Corps activities, involving a wide range of functions, present diverse financial management requirements. Following are objectives and characteristics of the overall financial accounting and reporting system which meet those requirements.

a. Objectives.

- (1) Full disclosure of financial results of Corps activities.
- (2) Adequate financial data for management purposes.
- (3) Effective control over and accountability for all funds, property, and other assets for which the Corps is responsible, including adequate monetary property accounting records and appropriate internal audit.
- (4) Reliable results to serve as basis for the preparation and support of Corps budget requests, for controlling the execution of its budgets, and for providing financial data required by OMB, GAO, the Congress, and the public.
- (5) Suitable integration of accounting and reporting with the requirements of the Treasury Department.

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(6) Conformance with the requirements prescribed by law and the principles and standards and related requirements prescribed by the Comptroller General.

b. Characteristics of the Accounting System.

(1) Accounts are maintained on the accrual basis, (para 1-6 below).

(2) The system is aligned with the basic delegation of authority and responsibility, especially with respect to the operating units. The responsibility for preparing source documents is assigned to the same organizational element as that which has delegated authority to obligate funds and administer activities.

(3) The accounts are maintained on computer, or as otherwise authorized by this regulation, and data on the status of funds, and program reports are furnished to the officer responsible for the programs.

(4) Accounts are kept on the double-entry basis. A general ledger is maintained in which all financial transactions are recorded in detail and/or summary, as appropriate. Subsidiary records are kept, as appropriate. Accounts are structured so that interagency and inter-fund transactions are separately identified in the accounting records and financial statements.

(5) A separate self-balancing set of general ledger accounts is kept for each fund type, i.e., those in the general, special, and trust fund group of accounts, and each management and revolving fund.

(6) A common terminology and classification (subparagraph c below) are used consistently for planning, budgeting, accounting, and reporting.

(7) The accounting system is designed to prevent the over obligation of funds. Obligation accounting discloses any potential violations of the Anti-deficiency Act, and meets other requirements.

(8) Cost accounting is an integral part of the accounting system. Costs can be measured and cost data can be made available when necessary for pricing reimbursable work. Generally, the cost accounts are based on funded costs; unfunded costs will be included when necessary to determine unit costs or prices.

(9) Depreciation accounting is performed where needed. The assets to be depreciated and the detail to which charges are allocated depends upon the needs of management within the Corps and the requirements of higher authorities.

(10) Cost accounts for the power production function of multiple purpose projects are maintained in a manner to be readily convertible to accounts required for reporting to the Federal Power Commission and power marketing agencies.

(11) The financial accounting system is flexible enough to provide for the needs of Corps management, yet susceptible of being integrated into a national pattern for the purpose of reporting to OMB, Treasury Department, the Congress, and the public. The system supports the Programming, Planning, and Budgeting System (PPBS).

(12) The system distinguishes between capital and revenue expenditures, charging the latter to current operations and the former to asset accounts, although both types of expenditures reduce the balance of available funds. Under this procedure expenditures made for capital assets which are used in connection with the activities of the Revolving Funds or in connection with project revenue producing activities are eventually included in project operating costs in the form of depreciation.

(13) A work order system is prescribed for accumulating costs incurred for each kind of project work, and for acquisition of plant and for shop orders for Revolving Fund purposes. Work orders are issued in accordance with approved programs and classified according to the uniform cost classifications.

c. Common Classifications. The financial management system is integrated at the District Office level by use of the same account classifications used for Planning, Programming, Budgeting, Accounting, and Reporting. The common classifications are initiated at the planning stage of the management cycle with an objective of providing consistent financial data for long-range programs, and for annual budget presentation for review and decision by the Chief of Engineers and the Secretary of the Army; and for the use of the operating managers. Common classifications associated with costs and related units of output permit the evaluation of performance against plans at all levels of management, and assist in the formulation and execution of budgets. Common classifications are designed to enhance the safeguarding of funds, property, and other resources for which a primary operating unit is responsible. The account classification for civil works and military, respectively, consists of a fifteen digit account number structured as follows:

- Positions 1 and 2 - Appropriation and/or appropriation category
- Positions 3 thru 5 - Project code
- Positions 6 and 7 - Feature code
- Positions 8 and 9 - Sub-feature code
- Position 10 - Contract and hired labor

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Position 11	-	Optional use
Positions 12 thru 15	-	For use with COEMIS RA/PM Subsystem
Positions 1 and 2	-	Appropriation
Position 3	-	Fiscal Year or Design Year
Positions 4 thru 6	-	Project Location
Position 7	-	Fiscal Year, Design Year, or Construction Program Year
Positions 8 thru 10	-	Line Item
Positions 11 thru 15	-	Cost Account

d. Financial Controls. The primary basis of financial control is cost of performance. Financial control is achieved through forward planning of expected performance, execution under the plan, accounting, reporting, and review.

(1) Planning, programming, and budgeting is a coordinated technique consisting of correlated long-range planning, planning for the annual budget, and planning and programming of internal operations and procurement for the current fiscal year.

(2) Accounting furnishes monetary data to facilitate financial control, including the financial control of property. The accounting service consists of classifying, recording, and summarizing financial transactions in formats designed to reveal the financial results of operations in terms of the programs therefor, and in interpreting these results. Since the basis of financial control is exercised in terms of cost of performance, financial data produced by the accounting system is influenced by the need for the association of quantitative data with cost. The accounting system provides correlation between obligations, accrued expenditures, and disbursements.

(3) Financial reports are prepared directly from the accounting records, in the detail required by the levels of management to which the reports are addressed.

(4) Internal audits and other management reviews are performed by the Army Audit Agency to determine the extent of compliance with applicable laws, regulations, and management policies, whether there are any irregular transactions or activities and whether performance is effective, efficient, and economical.

e. Other Controls. The above financial management controls to be exercised in the financial and accounting system are supplemented by administrative direction, such as controls over personnel, organizational structures, and grade levels. Management controls over personnel also include the establishment of qualifications standards as to education and experience, and the training and development of

employees. Management controls are maintained over all funds, property, and other assets for which the Corps is responsible, to assure that they are appropriately safeguarded to prevent misuse, unwarranted waste, deterioration, destruction, or misappropriation.

f. Charts of General Ledger Accounts.

(1) The general ledger is designed so that any and all types of appropriations and funds are accounted for and separate trial balances taken for each, as necessary. The account structure represents an integrated system of budgetary, cost, and proprietary accounts. Where required for management purposes at the local or a higher level, subsidiary ledgers or records are maintained to support and provide details of selected general ledger accounts. By use of data recorded in the general ledger accounts, and supporting records, the requirements for regular reports prescribed by Treasury, OMB, and the Federal Power Commission are readily met.

(2) The general ledger, Chart A - Civil Funds, is provided for use within OCE. Chart A accounts (para 2-21) are designed to control funds available for use by the Corps and allotments of such funds to the various field offices. The accounts of OCE are interlocked with and control key accounts in the field offices.

(3) Separate charts of general ledger accounts, as listed below, are provided for recording all financial transactions in the accounting system in the field offices.

(a) Chart B - General, Special, and Trust Fund accounts (para 2-22) are designed to accumulate a record of all transactions financed by project funds. Budgetary (allotment) accounts are maintained for these funds to show their unobligated or uncommitted status at all times.

(b) Chart C - Revolving Fund accounts (para 2-23) are designed to accumulate a record of all transactions financed by Revolving Fund, Corps of Engineers. Budgetary (allotment) accounts are not required for this fund.

(c) Chart D - Disbursing accounts (para 2-24) are designed to accumulate a record of the disbursing officer's activities for deposits and disbursements of funds (cash) administered by the commanding officer.

(d) Chart E - Deposit fund accounts (para 2-25) are designed to record funds received by either collection or voucher deduction, and deposited into the Treasury subject to subsequent disbursement when certain conditions are met, and to record control data of current and

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accumulated payroll deductions for Civil Service Retirement and Disability Fund.

(e) The general ledger accounts for military activities are contained in ER 37-345-10. These accounts meet the requirements of the Comptroller of the Army.

(4) The system of accounts prescribed by this regulation is readily convertible to that prescribed by the Federal Power Commission.

(5) Under applicable arrangements for supporting and operational districts, a single set of general ledger accounts will be maintained by the supporting districts.

(a) The prescribed subsidiary accounts for Chart B will be subdivided as necessary to separately identify the projects of each district. Reports on ENG Form 3011a for each appropriation will list details and show totals separately for each district and grand totals for all districts. Reconciliation statements on ENG Form 3011b will be on the basis of grand totals; the amounts of apportionment and anticipated appropriation reimbursement activity for the balance of fiscal year will be shown for each district. Subsidiary accounts of the Revolving Fund will be maintained with necessary subdivision to show the costs of the separate districts, although a single general ledger will be maintained and a single set of Revolving Fund reports will be submitted.

(b) Costs of administrative support furnished by the supporting districts will consist of equitable portions of personal services and travel of the administrative and supply functions, plus an equitable portion of miscellaneous expense account 460.20. These costs will be accounted for as direct charges by the supporting district. They will be charged to account 460.25 maintained for the operational districts. In consonance with the above, separate overhead rates will be established for operational districts, based on the total of their own overhead costs and the administrative support costs of the supporting districts. A separate report on ENG Form 3018- series will be submitted for each district.

(c) Disbursement and collection transactions between districts served by a single disbursing account will be on the basis of "intra district transfer" procedures.

(d) The supporting district will be responsible for preparing and submitting finance and cost reports.

(e) The above policy applies to those field operating agencies -not scheduled to install the COEMIS F&A Subsystem. For those field operating agencies scheduled to install the F&A Subsystem, subpara-

graphs (a) thru (c) are not applicable, and separate data bases will be maintained until such time as the COEMIS programs are revised to include the above capability.

* g. Accounting Periods. The accounting period for recording actual transactions and accruals is the calendar month. The fiscal year cycle is from 1 October through 30 September as established by law.

h. Records Management. Standards for disposition of accounting records generated by this system are published in AR 340-18-3.

i. Mechanization.

(1) The methods prescribed in this regulation contemplate the maintenance of accounts on conventional bookkeeping machines or on manually posted records. CONUS Divisions and Districts, including Alaska District, but excluding Huntsville Division and Waterways Experiment Station, will use the COEMIS F&A Subsystem as outlined in subparagraph (3) below.

(2) For the field operating agencies not scheduled to install and use the COEMIS F&A Subsystem, the Chief of Engineers will give consideration to deviation requests to permit efficient utilization of other recordkeeping methods. Proposals for utilization of ADP and EAM equipment will describe deviations from prescribed methods in this regulation in sufficient detail to enable evaluation in the Office, Chief of Engineers. Approval of the proposal will constitute authority to depart from prescribed methods to that extent. Further, specific approval by the Chief of Engineers will not be required as long as specified accounting controls are retained and the content of internal forms and reports is not altered. Expansion or add-on of additional routines which were not included in the original proposal will require approval of the Chief of Engineers. To illustrate, machine listings reflecting voucher numbers, amounts, appropriation and general ledger accounts affected, encompassed in the approved ADPS, may be substituted for prescribed accounts receivable and accrued expenditure register forms without additional Chief of Engineers approval. However, a revised procedure involving the elimination of these records or any significant item of data thereon must be reviewed and approved by the Chief of Engineers prior to its implementation. In every instance, authority must be obtained for the revision of external report forms, such as ENG Form 3011a, and ENG Form 3018 series.

(3) For the field operating agencies scheduled to install the COEMIS F&A Subsystem, (see subparagraph (1) above), the methods and procedures are prescribed in EP 37-2-1 for Revolving Fund activities, EP 37-26-1 for Civil project activities, and EP 37-345-1 for Military functions. The account structure described in this regu-

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lation is used with the COEMIS F&A Subsystem. Under this system, programs will not be modified or changes implemented by field installations. The ADP programs are centrally maintained and changes will be published by OCE for simultaneous initiation by all installations operating under the COEMIS F&A Subsystem.

1-6. The Accrual Basis of Accounting.

a. Definition. Accrual accounting recognizes in the accounting records, and in reports prepared therefrom, all transactions and events which have any impact on the financial condition or results of operations of an organization as the transactions or events take place or become effective. Under the accrual basis of accounting, disclosure is made of all changes in liabilities, assets, current cost and expenses, and revenues resulting from transactions or events which affect these items. Obligations are recorded and reported when incurred. Liabilities are recorded and reported when incurred. Liabilities are recorded when the goods and services are received, assets when acquired or constructed, income when earned, expenses when incurred or when resources are consumed through use.

b. Policy. The Corps accounting system is maintained on the accrual basis as defined above. Such accruals are made on a monthly basis and take into consideration the concept of constructive delivery and constructive receipt.

c. Matching Periods and Costs. The use of the accrual basis assures that the accounting records disclose an accurate and complete picture of the income and expense for a given accounting period and of the financial condition at the end of the period because this basis gives recognition to all phases or stages in the financial process from beginning to end. The accrual basis also readily permits the matching of costs with statistical data regarding the work performed for the same period, and thus provides information useful in the establishment of standards, evaluation of performance and planning for the future.

d. Accrued Expenditures. Accrued expenditures are the charges incurred during a given period requiring the expenditure of funds for goods, properties, services, and other assets. They do not include unfunded costs. Expenditures accrue regardless of when cash payments are made, whether invoices have been received or, in some cases, whether goods or other assets have been physically received. Accrued expenditures provide a means for measuring the fulfillment of planned programs, and furnish essential data for cost accounting, inventory stores, and property accounting.

e. Accounting for Revenues. See paragraph 1-10.

f. Avoidance of Unnecessary Refinements. Unnecessary refinements and undue precision in accounting are to be avoided. However, when an activity is expected to operate on the basis of recovering full costs, as a reimbursable activity, then it becomes necessary that expenses and revenue be accrued with a high degree of accuracy to accomplish the objective of full recovery of costs, including both funded and unfunded costs.

g. Avoidance of Undue Precision. In deciding at which times to accrue, and the frequency and degree of accuracy to be accomplished, the following standards of the Comptroller General are to be observed:

(1) Accounting procedures are as simple and readily understandable as practicable, consistent with the nature of the operations and resources being accounted for,

(2) Excessive details and unnecessary refinements in accounting records are avoided, and

(3) Undue precision in measuring the financial aspects of many kinds of transactions is not justified where judgment is a significant factor.

1-7. Obligations and Cost-based Budgets.

a. General. Standards to be followed in obligation accounting and cost-based budgeting are as follows:

(1) In accordance with the requirements of Public Law 84-863 (31 USC 65-66), and regulations issued by the OMB, the concept of cost-based budgeting is applicable for all programs and administration.

(2) The financial management controls over program operations and administration are exercised through cost targets, where feasible, at the responsible levels of management, in addition to the appropriate use of controls over obligations and disbursements provided for in the design of this accounting system.

b. Obligations. The main purposes of obligation accounting are to provide information, in conjunction with cost data, for use in the formulation and justification of budget requests to the Congress; to assess the status of programs in terms of new undertakings authorized pursuant to commitments for Federal financial assistance; to prevent the over obligation of funds; and to assist in the control, management, and distribution of appropriations, apportionments, and allotments. Because appropriations are in terms of obligational authority, it is essential that the accounting system provide for accumulating data on

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obligation authority received (including reserves thereof), used, and available, and for identifying obligations, incurred with the applicable appropriation or fund. It is also essential that the accounting system make adequate provisions for assisting management in assuring and demonstrating compliance with any limitations imposed within an appropriation act or as otherwise established by law.

c. Obligation Control and Maintenance Levels. Obligations are controlled, maintained, and reported at the allotment level. Since it is necessary to develop obligation and accrued expenditure data at the levels below the appropriation or-allotment level to effectively administer work programs and to furnish necessary data to the Congress, OMB, and the Chief of Engineers, work allowance ledgers or directives are maintained at the activity Or project level to reflect the amount of the approved work allowance, or directive, and the status o f the allowance. These work allowance records establish targets for subdivisions or classifications below apportionment control levels and are to be distinguished from allotment records established at the district level for the purpose of controlling apportionments and approx.-privations pursuant to the provisions of Section 3679, Revised Statutes, as amended.

d. Cost-based Budgets. The purpose of cost-based budgeting is to provide an orderly means for formulating future financial plans in terms of anticipated costs to We incurred, and to provide information, in conjunction with historical cost data from the accounts, for use in managing the programs and administrative operations. See paragraph 1-11 for definition of cost.

e. Accounting for Cost-based Budgets. To be able to report on the status of the cost-based budgets and to provide a means of executing activities within cost targets, accounting records of all costs incurred are maintained at each level for which cost budgets have been established, and at each level administratively designated as a point of control. Costs are reported for control purposes to management at all such levels.

f. Status of Funds. Accounts are maintained to provide for accurate disclosure of the status of each appropriation and all other forms of obligational authority in terms of apportionments, allotments, obligations, and expenditures, and where deemed necessary, in terms of reserves and other approvals.

1-8. Internal Control.

a. Objectives. The objectives of a satisfactory internal control system are to:

(1) Promote efficiency and economy of operations.

(2) Restrict obligations and costs to a minimum, consistent with efficiently and effectively carrying out the purposes for which the agency exists, within the limits of Congressional appropriations and other authorizations and restrictions.

(3) Safeguard assets against waste, loss, or improper or unwarranted use.

(4) Assure that all revenues applicable to agency assets or operations are collected and properly accounted for.

(5) Assure the accuracy and reliability of financial, statistical, and other reports.

(6) Provide, that disbursements are properly authorized and supported.

b. Standards. The objectives of internal control in the Corps are achieved

(1) A carefully planned organizational structure providing for the proper assignment of responsibility between organizational units and between individual officers and employees so as to furnish the necessary delegation of authority and definition of duties.

(2) Segregation of responsibility for duties and functions as between authorization, performance, record keeping, custody of resources, and review. so as to provide internal checks on performance and to minimize opportunities for carrying out unauthorized fraudulent or other irregular acts.

(3) A system of forward planning designed to determine and justify needs for financial, property, and personnel resources and to carry out operations efficiently and economically.

(4) Procedures which provide for the safeguarding of funds, property and other resources to prevent misuse, unwarranted waste or deterioration, destruction, or misappropriation.

(5) Proper execution of the procedures prescribed by management after careful consideration of the objective to be accomplished.

(6) Carrying out Corps operations through adopted procedures that are simple, efficient, and practicable as circumstances permit, giving due regard to the nature of the operations and applicable legal and regulatory requirements.

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(7) Making each employee accountable for his actions, and fostering a proper awareness on the part of each official and employee of the importance of a faithful, honest, and efficient performance of individually assigned responsibilities.

(8) Personnel assignment to positions only when qualifications and abilities are commensurate with the required duties and responsibilities.

(9) Provision for policing the effectiveness of the prescribed procedures by those responsible for protecting the Governments' interests, and constant review and examination by independent internal audit staffs reporting through the Department of the Army.

c. Segregation of Duties. Responsibility for assigned duties and functions will be segregated between authorization, performance, record keeping, custody of resources, and review to provide checks on performance and minimize unauthorized or improper acts. Particular emphasis will be accorded the following:

(1) Employees collecting revenues will not maintain or be in a position to adjust the related accounting records.

(2) Accounts receivable will be established by employees other than those authorizing or furnishing the services, supplies, equipment, etc., giving rise to receivables.

(3) Employees responsible for the maintenance of accounting records do not have authority to make entries in the records writing off accounts receivable, property, or other assets unless so directed in writing by those holding such authority.

(4) Employees responsible for purchasing property will not keep related financial records or have sole authority to approve the transfers, sale, or other disposition of property.

(5) Employees responsible for custody or accountability of property will not be relied upon exclusively to take physical inventories.

(6) Employees responsible for purchases will not receive invoices directly from vendors, or the accounting copy of receiving reports directly from consignees.

d. Document Control. Some of the more important principles of control over documents which the accounting system adheres to are as follows:

(1) All financial documents involving obligations, payments, and cost distribution, such as purchase orders, contracts, accounting copies of receiving reports, vendors' invoices, and time and attendance reports will be forwarded directly to the F&AO by the originator.

(2) The F&AO will establish controls to verify that all required documents are received.

(3) Transactions recorded in the accounting records will be supported by documentary evidence which becomes part of the accounting records.

(4) The accounting system is designed to minimize the establishment and maintenance of records which duplicate or overlap those maintained by the F&AO.

(5) The accounting system includes a formalized procedure for the administrative accountability and control of unused blank stocks of transportation requests, Government bills of lading, and other documents requiring such control. The procedure includes assignment of specific responsibility for procurement and control of stock inventory, and for the safeguarding, distribution, and annual inventory thereof.

e. Control of Cash and Negotiable Instruments Received. These receipts will be controlled as follows:

(1) Control over cash and other negotiable instruments is established at the point of receipt, and procedures are designed to determine that all amounts received are deposited or otherwise accounted for.

(2) Fireproof safekeeping facilities will be maintained for cashiers and collection officers.

(3) Control over incoming mail will be established to assure that all receipts of cash and other negotiable instruments are placed under accounting control.

f. Control of Disbursements. Control of disbursements includes:

(1) Determination by procurement personnel that needed goods and services are procured in accordance with applicable laws, Federal Procurement Regulations, and policies of the Chief of Engineers, including consideration of whether terms to the Government are the most advantageous, with price and other factors having been adequately considered.

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(2) Documentary evidence that goods and services were received and that the quantity, quality, terms, and prices are in accordance with applicable procurement instruments before payment is made.

(3) Examination of documents and certification of vouchers prior to payment to insure compliance with laws, regulations, contracts, agreements, purchase orders or other authorizations, and that all administrative determinations and conditions precedent to payment have been met.

(4) A single set of original documents for each transaction to assist in precluding duplicate payments.

(5) Periodic and unannounced inspections of imprest funds will be made. All subvouchers to the cashier's reimbursement vouchers will be examined for legality and compliance with imprest fund regulations.

g. Accounting Controls. A system of general ledger and subsidiary accounts is maintained for assets, liabilities, proprietary interest of the US Government, revenues, and costs. Accounts are reconciled and differences investigated according to the following schedule:

(1) General ledger trial balances are prepared monthly.

(2) General ledger control accounts are reconciled monthly with the subsidiary accounts or records.

(3) General ledger accounts for outstanding obligations and accounts payable are reconciled quarterly with the pertinent documents. Obligation documents are reviewed at the end of each fiscal year to verify the validity of outstanding obligation balances as of that date in accordance with Section 1311, Supplemental Appropriation Act of 1955 (31 USC 200).

(4) Quantitative property accounts will be reconciled with a physical inventory taken periodically, but no less than once in each three-year period.

h. Internal Audit. The Army Audit Agency provides continuous audit review of the Corps accounting system and operations. The findings of audit reports will be appraised and utilized to strengthen and improve the principles, standards, and procedures of the accounting system.

1-9. Fund and Accounting Control.

a. General. The Corps obtains spending authority from the Congress through appropriation acts and basic legislation which authorize the incurring of obligations within the limits specified in such acts. The term "fund control" refers to the various policies, procedures, and records used by the Corps to control the use of obligation authority, and to assure that obligations do not exceed the amounts appropriated (or otherwise made available), apportioned, or allotted.

b. Administrative Fund Control. Regulations for the administrative control of funds are contained in ER 37-1-1 and Chapter 5 of this regulation. The Department of Army policies and procedures for administrative control of funds, as contained in AR 37-20, are applicable to the Civil Works appropriations of the Corps of Engineers (paragraph 3, AR 37-20),

c. Level of Fund Control.

(1) The accounting system provides fund control procedures to assure that:

(a) Funds are used for authorized purposes,

(b) Obligations do not exceed the amounts authorized.

(2) Fund control is exercised through the use of allotments, work allowances, and directives. The amount of the allotment is the controlling or limiting factor. For each appropriation involved, an amount is specified. Because of the diversity of the programs and activities of the Corps, designation of amounts by appropriations, to the district engineers is considered as the highest level of accounting for management purposes. With the cost-based operating budget, and work allowance procedures, the necessity of making allotments to low levels is reduced to a minimum. The allotment and work allowance system serves five significant purposes:

(a) Distributes financial authority among organization components.

(b) Places control over the use of obligations and expenditures with responsible officials of the Corps, allowing each to administer the funds and to effect economies in particular activities within his jurisdiction.

(c) Provides a basis for keeping obligations within limits of apportionments and appropriations in order not to violate the Anti-Deficiency Act.

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(d) Fosters careful planning and scheduling of programs to assure sufficient funds throughout the year.

(e) Serves as the basis of financing and controlling a cost-based budget for the various organization units.

d. Accounting Entities. The Corps activities are grouped and accounted for in several basic accounting entities. An accounting entity is a fund, a group of appropriations, or any subdivision of the Corps, for which a complete self-balancing system of accounts is maintained, and for which separate financial reports are required. Separate accounting entities will be kept so as to meet legal requirements. The several accounting entities of the Corps are:

(1) General and Special Funds. These accounting entity groups are used for all general and special funds appropriations of the Corps.

(2) Trust Funds. Funds may occasionally be received from local interests in conjunction with Corps projects, and are handled as trust funds.

(3) Revolving Fund. This accounting entity represents a working capital fund established for the purpose of financing on a continuing cycle of reimbursable activities with receipts derived therefrom being available in their entirety for use by the fund without further action by the Congress.

(a) The Office. Chief of Engineers transfers among districts maintaining the accounting records the funds required to finance activities within the scope of the Revolving Fund.

(b) In order to assure the recovery of all costs of services financed with the Revolving Fund, repayments will include charges for all costs, including depreciation of plant and facilities, accrued leave, overhead, and all other related expenses, without loss or gain to the Revolving Fund, with the objective of maintaining the corpus of the fund intact.

(c) Since operations of the Revolving Fund are financed by repayments for services and property sold, it is incumbent on those responsible for its management to maintain strict economy in expenditures and to convert expenditures to collected income in the shortest possible cycle. In view of this principle of financing through repayments, budgetary (allotment) accounts are not required for the Revolving Fund. (Chart C.)

(4) Deposit Funds. Monies to be temporarily held in a suspense account or the Government as a fiscal agent are deposited to establish deposit funds from which disbursements may be subsequently made. These include employee payroll savings bond deductions, and withheld payroll taxes, in addition to miscellaneous collections for which the ultimate disposition cannot be readily determined.

1-10. Revenues.

a. Accounting for Revenues. Revenues represent amounts earned which by law are credited to receipt accounts. Separate general ledger accounts are established to reflect the categories of revenues. Revenues will be accrued and reported monthly. The following principles govern in accounting for revenues:

(1) Revenue transactions will be recorded in the month they are earned, or otherwise determined to be due the Government on the basis of performance by the Corps, and the records clearly indicate data regarding bills issued.

(2) All revenue will be billed and collected as promptly as possible.

(3) Appropriate accounts are provided to facilitate clear and full disclosure of the nature of the revenues in the financial reports.

(4) Any amounts received by the Corps in advance of performance or other basis of establishing a valid claim therefor will be recorded as a liability until the revenues are actually earned.

b. Segregation of Receipts between Income and Capital Credits. Receipts will be appropriately classified between income and capital credits based on the nature or purpose of the receipt.

1-11. Costs.

a. Nature of Costs. Cost is the amount of any expenditure of funds or any distribution or summation thereof incurred in the performance of the acquisition, construction, maintenance, or operation of property or performance of service. It also includes the actual or appraised value of property or service obtained without charge (unfunded). Cost information provides a common financial denominator for the measurement and evaluation of efficiency and economy in terms of resources used in performance.

b. Accounting for Costs. The Corps cost accounting system provides a means by which the total costs may be allocated on an ac-

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crual basis equitably and with a reasonable degree of accuracy to the various work components as work is performed. The system has been designed to accumulate cost data to meet requirements of budgeting, programming, and reporting, and for use by operating personnel as a management control tool. It can be expanded or contracted to meet the needs of the various programs, with varying degrees of detail, depending upon the circumstances, sizes, and conditions. District engineers may establish for their own use additional subfeatures or further breakdown within the accounts. All cost accounts, except certain shops and facilities detailed accounts, are maintained by the District Cost Accounting Section.

c. Relationship to General Ledger. The accounting for costs is an integral part of the Corps accounting system, under appropriate general ledger control.

d. Cost Reporting Level. Costs will be accumulated and identified to units of work (features and subfeatures) and specific projects summarized and reported at each successive level of responsibility (Organization, Budget Activities, and Program Structure). The levels of responsibility at which cost accounts will be maintained are determined on the basis of need and usefulness of the data.

e. Objectives. The system of accounting for cost provides data useful for:

(1) Making decisions and planning future operations through the knowledge of the full cost of a job, work unit (feature, subfeature), activity, or program.

(2) Evaluating efficiency and economy of performance by comparing performance costs to established standards and planned costs, and by comparing with like projects, activities, or programs in other areas and in other time periods.

(3) Establishing standards of performance.

(4) Determining efficient and effective use of resources.

f. Basic Cost Principles. The accounting system provides for reasonably complete and accurate accounting for costs as follows:

(1) Elements of Cost. The cost accounting system provides for recording the cost of direct labor and material resources consumed; other direct costs; unfunded costs; and distribution of overhead by established methods or rates. The cost records thus provide data for comparison of various work components and elements of cost of one job

with those of similar jobs or estimates, and in case of differences, furnish data to engineers and work supervisors which enables discovery of the cause of such differences.

(2) Unfunded Costs. Costs incurred for a specific purpose will not be limited to those that are funded. If elements of cost are unfunded or financed by other programs, appropriations, or agencies, provision is made to identify such costs with the benefitting programs or activities.

(a) Costs Incurred and Paid for by Other Agencies. The costs incurred paid for by other agencies in carrying out Corps operations and not requiring Corps reimbursement are considered as unfunded costs. When significant, these costs are to be included in the total costs of operation, including the revolving fund. Such costs will be obtained from the performing agency and disclosed separately in the Corps financial reports.

(b) Depreciation. Depreciation is the measure of the reduction in value of property consumed through use in carrying on a program or activity. Depreciation accounting is an integral part of the Corps cost accounting. It is a system of accounting the purpose of which is to distribute the cost less salvage of the useful life of the unit in a systematic manner. Also, depreciation accounting is to reflect this cost in the operating accounts thence to the program or activity accounts for the purpose of determining the financial results of operations including the revolving fund, reimbursements for services performed, total cost of in-house construction of property to be capitalized, total costs as required by law, and total costs for making cost comparisons, performance evaluation and planning. The principal factors responsible for depreciation are ordinary wear and tear, and obsolescence. The straight line method of depreciation is used in the Washington Aqueduct and the revolving fund accounts. The compound interest method is used with multiple purpose projects.

(c) Leave. (See para 1-11f(11).)

(3) Unit Costs. Cost accounting techniques include data relating to performance or output so as to produce unit cost information.

(4) Interface with Other Data. The system of accounting for costs is integrated with other management systems to insure a tie-in of all related data for the same period; and the subsidiary cost accounts and records support the general ledger control account balances.

(5) Historical Data. Each segment of the cost accounting system provides for the accumulation of historical cost data for use in developing standards and making historical comparisons.

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(6) Cost Funding. Where cost data not regularly produced on a recurring basis is required, appropriate use is made of analytical and sampling methods as cost finding techniques.

(7) Cost Accounting for Interest.

* (a) Interest is computed on all projects which have one or more reimbursable purposes included in the authorizing legislation, or on separable elements added under general authorities where reimbursement of costs is required. Appropriate interest computation procedures are utilized following the guidelines found in the Department of Energy Departmental Order RA 6120.2, dated September 20, 1979, for hydropower. The Water Supply Act of 1958, and project authorizing legislation, such as the Water Resources Development Act of 1986, also prescribe interest formulae to use in computing interest on the federal investment for repayment purposes. *

(b) Projects having reimbursable purposes are currently handled in two funded phases--the investment or capital plant accounts which consist of construction costs including interest during construction and ordinary maintenance expense and/or income accounts, sometimes referred to as working 'capital accounts which include interest during operation.

* (c) Detailed computations are described in chapter 8 of this regulation. *

(8) Segregation of Expenditures between Capital and Expense Items. Accrued expenditures are appropriately classified between capital outlay and expense. All property acquired is capitalized, except the minor items of equipment which do not warrant itemized property accounting (para 1-13d) are charged to expense.

(9) Indirect and Overhead Costs. Costs are determined and accumulated as directly identified with a specific job, work unit, activity, or program. Those costs which cannot be directly associated are referred to as indirect or overhead costs. District overhead is the cost of operation of the district office financed by the Revolving Fund indirectly applicable to all activities supervised by it. Individual accounts are maintained to record separately all expenses accrued in each organizational element. These accounts are credited with the expenses accrued that are directly applicable to any of the activities

supervised. The balances in these accounts represent district overhead. District overhead is billed periodically to the operations supervised. Overhead applicable to construction and to operation and ordinary maintenance projects is charged to the budgeted project feature Supervision and Administration. However, overhead applicable to other activities is charged thereto. The costs of operating the Office of the Chief of Engineers and of the division offices are budgeted for separately, and the actual costs are not distributed to district or project level, but remain as expenses of executive direction and management as provided in the budgets.

(a) Simplicity. Accumulating costs by areas of assigned responsibility no satisfy all of the needs of the Corps for cost data. The cost of projects, programs, principal missions, and the like involve cost items to be recognized in the accounting system and which cut over many lines of responsibility. The system for distributing indirect and overhead is such that cost data is extracted from the accounts to disclose costs by major areas of responsibility. In making allocations of indirect costs or overhead, various units of measurement are used which permit distributions to be made on the basis of the benefits accruing to the various cost groupings, and which produce reasonably reliable results.

(b) Consistent Methods. Allocations of indirect and overhead in accumulating costs for similar purposes follow consistent practices and procedures.

(10) Gains and Losses. All realized gains or losses on exchange transactions, representing differences between values received and the investment in equipment or materials exchanged, are disclosed in the accounts and in financial reports on operations. Other losses which are incurred, including discounts not taken, are recognized in separate accounts and disclosed in financial reports based thereon.

(11) Accounting for Labor Costs. Labor includes the costs of all personal services utilized in the accomplishment of the mission, including the Government*s share of employee fringe benefits. The system accounts for pay, leave, and allowances; and authorized deductions from pay for quarters and subsistence, retirement contributions, FICA taxes, savings bonds, income tax, etc. The system provides for charging labor costs to cost accounts each pay period using effective time rates. The factor for annual leave is based on average earned leave of employees and other paid leave is based on an estimate. Under this method the cost rates for regular time labor consist of actual pay rates increased to include a factor for all leave with pay. This method charges cost accounts for time actually worked at a rate which will absorb the amount of pay for leave, holidays, and severance

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pay entitlements. Labor costs are charged to cost accounts in multiples of full hours only. Charges for working time are rounded to the nearest whole hour.

(12) Pay, Leave, and Allowances. The Corps payroll accounting system provides for the processing of pay, leave*, and allowances in a prompt and efficient fashion, with strict controls to ensure adherence to statutory requirements and compliance with the principles and standards for payroll systems prescribed by Title 6 of the General Accounting Office Manual for the Guidance of Federal Agencies. Principles and standards applicable to pay, leave, and allowances due Corps personnel are as follows:

(a) Specific designation of responsibility for time and attendance recording.

(b) Performance of payroll computations and accounting for leave using electronic data processing methods.

* (c) Central preparation of payrolls for the entire Corps at the Omaha District except for Europe Division, Pacific Ocean Division, and employees at HQUSACE/OCE assigned to the DA staff. *

(d) Maintenance and reconciliation of subsidiary accounts representing earnings, retirements, and other deductions to general ledger control accounts.

(e) Maintenance and update of individual master records, by employee each payroll period, to reflect the pay and leave status as accumulated from the date of employment and, annually, by earned pay.

1-12. Cash and Receivables.

a. Accounting for Cash. The accounting system provides for complete and accounting or all cash receipts, disbursements, and fund balances as follows:

(1) Appropriate records of all cash received are made immediately upon receipt and prior to deposit.

(2) All receipts are deposited on a daily basis, insofar as practicable, in an officially designated depository.

(3) Disbursements are recorded promptly on a check-issued basis for each appropriation or fund.

(4) Separate accounts for categories of cash resources are maintained.

(5) Division of duties is made among individuals assigned responsibilities for handling and keeping records of cash transactions to provide for effective controls relative to receipt, recording, and accounting.

b. Accounting for Receivables. Under the accrual basis of accounting, receivables representing amounts due from others are accounted for as assets from the time the acts giving rise to such claims are completed until they are collected, converted into other resources, or determined to be uncollectible. The accounting system provides for accounting for receivables as follows:

(1) Recorded as Earned. Accounts receivable are recorded in the accounting records in the period in which earned. Amounts received in advance of performance are accounted for as deferred credits until the revenues are earned. Individual debtor records are maintained.

(2) Advances and Prepayments. Advances and prepayments are recorded as assets. When performance occurs, the cost of performance is recorded and the prepayment or advance account is reduced accordingly.

(3) Classification. Appropriate accounts for categories of receivables to distinguish between reimbursements to appropriations and refunds are maintained to disclose the nature of those resources in the financial reports.

(4) Review of Receivables. Accounts receivable and document records are reviewed monthly.

(5) Review of Amount of Advances. A quarterly review of advances to imprest funds is made to determine whether the amount of outstanding advances is restricted to the minimum amount.

(6) Reconciling Subsidiary and Control Accounts. Balances in the general ledger control accounts are reconciled monthly with the records of individual accounts receivable. The accounts and subsidiary records shall also separately identify intra -Governmental and non-Federal receivables.

(7) Write-off of Uncollectibles. Accounts receivable authorized by Public Law 89-508 (31 USC 951-953) to be comprised or settled by the Corps are written off only after all efforts to collect have failed and such write-offs have been approved by authorized officials who do not maintain the individual accounts. Uncollectible receivables required by regulations issued by the General Accounting Office to be

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transferred to that agency for collection are written off to appropriate accounts at the time of transfer.

1-13. Property Accounting.

* a. General. ER 700-1-1 provides instructions for item accountability of property.

b. Definition of Property. The word property relates to all capital assets, real and personal, of a durable nature which are capitalized in the asset accounts, including stores inventories.

c. Accounting for Property Value. The accounting system provides for accounting for property as follows:

(1) Accounting control over property is maintained as an integral part of the accounting system.

(2) The basis of accounting for property is cost, including transportation, installation, and other costs of putting the property in the form and place to be used. Where cost is not known, estimates of value are used. Handling and storage charges applicable to stores items are considered as part of warehouse operating costs (Chapter 6, para 12).

(3) Classifications to disclose the nature, and status of the property are established in the cost ledger. Property purchased, transferred from other agencies, or obtained by other means is recorded in the appropriate general ledger asset and cost accounts at the time of acceptance, acquisition, or construction.

(4) Property general ledger control accounts are maintained by the F&AO.

(5) The general ledger control accounts for real and personal property are supported by subsidiary cost accounts. Property records identify, classify, and segregate the various types of property and include the values at which recorded, quantities of each item, and the responsible employee.

(6) A single set of property records is used for property management purposes. Usage checks identify excess or surplus property subject to transfer or disposal and property otherwise not in use.

(7) General ledger control accounts are reconciled with the related subsidiary cost accounts on a monthly basis.

(8) Entries to both the valuation accounts and detailed property records are made from the same source documents. These documents are used to determine whether the property is to be capitalized or charged to operations, disclose the value, and also identify, classify, and segregate the types of property and the responsible employee.

(9) All receipts, issues, and adjustments of property are fully documented.

(10) The accounting copies of receiving reports, properly signed, are forwarded directly to the accounting activity.

(11) The cost of assets in process of construction is recorded in the work order cost accounts which disclose the nature of the asset being constructed. Upon completion, accumulated costs are transferred to the appropriate asset accounts. Accounting for cost of constructed assets includes all material elements of costs, and controls will be exercised to assure that costs are kept within authorized amounts.

(12) Warehouse stock is valued and costed using weighted average and is brought back to inventory if unused at the same amount. If used, it is brought back to inventory on an estimated value basis.

(13) Repair and maintenance costs incurred to keep property in satisfactory operating condition shall be accounted for as current operating costs.

d. Capitalization. Property is capitalized as follows:

* (1) Useful Life. An item that has a useful service life of two years or more and also a unit acquisition cost of \$25,000 or more, will be capitalized.

(2) Cost Limitation. The dollar limitation point at which property is recorded has been established as \$25,000, (see para d(1) above) exclusive of transportation costs. As a general rule, purchases of large quantities of items of personal property that individually cost less but collectively cost more than the amount specified in paragraph d(1) above will be capitalized in those instances in which current year costs would be distorted if the purchase was charged to expense. However, large quantities of items of personal property that individually cost less than \$300 will be charged to expense regardless of the collective cost. Since items in this category are not recorded in the personal property accountability records, capitalization is not *

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* appropriate. In accordance with the provisions of ER 700-1-1, personal property accountability (personal property records and physical inventory) will be maintained for all items costing \$300 or more. *

(3) Land. Land purchases are capitalized at the acquisition price plus all costs incidental to the acquisition and to the preparation of the land for use.

(4) Roads. Roads are capitalized on the basis of original cost plus the cost of additions, betterments, rehabilitation, or replacements which extend the useful life of these assets.

(5) Building and Other Structures. Buildings and structures, including such items constructed on leased land to which the Government retains title, are capitalized on the basis of original cost plus the cost of additions, betterments, rehabilitation, or replacements which extend the useful life of the building or structure.

* (6) Equipment. Equipment is capitalized on the basis of original cost. Equipment consists of all nonexpendable items of machinery, implements, tools, furniture, vehicles, and other apparatus which have a continuing use as self-contained units and do not become a fixture or lose their identity as a component of other equipment. The minimum dollar unit value for capitalized costs and property accountability is \$25,000 (see para d(1) above) for an item when it is acquired. Although items of less than \$25,000 are not to be capitalized, pilferable items subject to pilferage such as laboratory equipment, tools, calculators, and cameras must be properly controlled through personal property accountability records in accordance with the provisions of ER 700-1-1. Also, pursuant to the provisions of ER 700-1-1 detailed item accountability and control for all items of furniture, fixtures, and office equipment costing between \$300 and \$24,999 will be maintained in personal property records. Further control is exercised through property receipt and usage check procedures. *

(7) Leasehold Improvements. Permanent improvements to non--RF-owned buildings and structures which are occupied by the Corps as lessee are capitalized as leasehold improvements on the basis of the cost thereof to the United States.

(8) Transfers from Other Government Agencies. Reimbursable transfers of property acquired are recorded at the transfer price agreed to or in accordance with regulations issued by General Services Administration, but at not less than its estimated

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useful value. Property transferred to the Corps on a non-reimbursable basis is recorded on the basis of estimated useful value to the Corps.

(9) Property Acquired by Donation or Forfeiture. Property acquired in this manner or at a nominal amount is recorded at the estimated fair market value.

(10) Retirements. When pursuant to proper authorization property is retired from service and dismantled, destroyed, transferred, sold, or otherwise disposed of, the cost or other basis of accounting is removed from the accounts along with any accumulated depreciation. Removal costs shall be considered in determining the loss or gain on retirements.

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*

(11) Trade-ins. The cost of property acquired as a result of trade-ins is measured by the cash paid or payable, plus the amount allowed by the seller on the traded-in property. The Corps does not trade in large significant plant items.

(12) Purchase Discounts. In determining cost of purchased property, discounts are deducted from the prices billed. Such discounts are reductions of costs, representing savings achieved through payments of bills within the vendors' stipulated time limits. These do not constitute income and are not accounted for as such.

(13) Late Payment Penalties. Late payment penalties (lost discounts) are a cost of operations incurred because of failure to make payment within vendor's stipulated time limits. The amount of such loss or cost will be charged to a separate account within the overhead group of accounts.

e. Accounting for Property of Others. Records are maintained for any property held but not owned by the Corps.

f. Physical Inventories. Physical inventories of nonexpendable property and warehouse stock are taken no less than once each three-year period. The inventories are not all required to be taken as of the same date, but are taken on a cyclic basis.

(1) Participation by the Accountable Property Officer. Because one of the purposes of taking physical inventories is to determine the existence of property recorded in the accounting records, the Accountable Property Officer (APO) participates in the planning and establishment of procedures for the physical inventory. The APO may also observe the actual counting of the items to be satisfied as to the accuracy of the results which serve as the basis for adjustment of the accounting records.

(2) Responsibility for Physical Inventory. Employees responsible for the custody or accountability of property are not relied on exclusively to take physical inventories.

(3) Inventory Listings. A list of property charged to the responsible employee is prepared by the APO.

(4) Reconciliation and Adjustment of Accounts. The reconciliation of the subsidiary property accountability records with the results of physical inventories is a function of the APO and is performed by property personnel. The property records are adjusted to agree with the results of physical inventories when adequately supported by approved reports. Quantity differences between physical and recorded amounts are independently investigated to determine the cause of such

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differences , and to identify action to be taken to preclude future occurrences.

(5) Documenting Physical Inventories. Physical inventories are the individuals participating therein, and the support for any adjustments to be made in the accounting records.

1-14. Liabilities. Under the accrual basis of accounting, liabilities represent amounts payable to others, as a result of the receipt of funds, property, or services. The accounting system provides accounting for liabilities as follows:

a. Period of Recording. All liabilities of the Corps are recorded in the accounts in the period in which incurred; and removed from the accounts in the period in which they are paid.

b. Liabilities Which are to be Recorded. Amounts to be recorded as liabilities represent the amounts actually accruing under contractual or other arrangements governing the transaction, including operating expenses incurred but not paid. In instances where the amount of the liability is not definitely established, the best available estimate is recorded; and adjusted when definite information becomes available.

c. Availability of Funds. Incurred liabilities are accounted for and reported irrespective of whether funds are available for their payment.

d. Account Classifications. Separate accounts for categories of liabilities are maintained to facilitate disclosure of the liabilities, including distinguishing between long-term and short-term, as well as Federal and non-Federal liabilities.

e. Working Fund Advances. Advances received from others for materials or services are recorded as liabilities and reduced as the services are performed or the materials delivered.

f. Reconciliation. General Ledger accounts are reconciled quarterly with the related liability documents.

g. Prompt Payment. Payments are made promptly when due and in time to take advantage of discounts offered by vendors.

h. Contingent Liabilities. Records of contingent liabilities are maintained as part of the accounting system and disclosed and explained in financial reports.

i. Leave Liability. When employees earn the right to take annual leave, a liability accrues for the leave that is earned. The actual liability for annual leave is determined as of the close of each fiscal year, and at the close of the leave year. Any adjustment of the liability account at the end of the fiscal year is recorded and disclosed in the accounting records and financial operating statements as an adjustment to operating costs for the year. The full amount of the liability is shown in the statements of financial condition (para 1-11f(11)). Unfunded leave liability is recorded separately from funded leave liability in the revolving fund.

1-15. Equity of the US Government.

a. General. The United States equity in the Corps consists of the total assets less all known liabilities and investments of equities of others.

b. Accounting for Investment. Separate accounts are maintained to disclose all elements of the Government's investment. Accounts are maintained to provide for disclosure of the status of all appropriations and other sources of obligation authority In terms of apportionments, allotments, obligations, expenditures, revenues, disbursements, collections, and reimbursements.

c. Equity Accounts. The accounts consist of the following:

(1) Additions to Investments.

(a) Congressional appropriations.

(b) Property and services obtained without reimbursement.

(c) Accumulated net income from operations, determination of which shall include all costs of operations and revenue earned during the reporting period, with the exception of adjustments applicable to prior years. Extraordinary items shall be shown separately from the results of ordinary items in the statement of operations. Direct charges to accumulated net income shall be restricted to distribution of income to the Treasury and prior period adjustments.

(2) Reductions of Investments.

(a) Appropriations and funds returned to US Treasury.

(b) Property transferred to other Federal agencies without reimbursement or transferred to others without reimbursement.

(c) Accumulated excess of expenses over income from operations.

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1-18. Financial Reporting.

a. Objective. The accounting system is designed to facilitate the timely preparation of all needed financial reports. Such reports are designed to disclose facts about the operations and activities to be of use to management, and to meet prescribed external requirements.

b. Standards. The following standards apply to all types of financial reports:

(1) The pyramidal concept of reporting applies. Reports are designed to provide for the accumulation of cost and financial information to satisfy the needs of the management level where the information is used to exercise financial control over resources and promote efficiency and economy of operations. The amount of detail is condensed into more summarized data at each successively higher management level.

(2) Reports provide for disclosure of the financial results of operations for the period covered. To meet the statutory objectives of full disclosure, the production of financial information for management, and the support of budget justifications, the accounting system provides for accumulating and reporting cost data.

(3) The accounting system records are the source for all official financial data used in preparing financial reports.

(4) Reports are prepared and issued on a timely basis to be responsive to internal and external requirements, including those of the Congress and the control agencies.

(5) Provision is made for complying with legal and other requirements relating to the preparation and issuance of reports.

(6) Reports are complete, reliable, and clear; reveal their purpose and the period, covered; and simple as possible to serve the intended purpose. Reports provide the basis for determining deviations from plans, limitations, or goals, and to unsatisfactory conditions. Performance in relation to statutory or other limitations prescribed by higher authority is reported.

(7) All reports include the transactions to and including the end of the reporting period within the limitations of reporting dates.

(8) Data is reported on a consistent basis from one period to another. AU reports are in agreement with all other reports which cover the same information and have the same cut-off date.

(9) Consistent and nontechnical terminology is used for purposes of clarity and uniformity.

(10) Reports and related reporting procedures are reviewed at least annually to ascertain that information included is useful and needed by the persons for whom prepared.

c. Basic Financial Reports. Basic financial reports include:

(1) Quarterly statements of assets and liabilities (balance sheets).

(2) Statements of operations of programs and budget activities including the status of operating income and expenses of the revolving fund are prepared monthly for local use. Extracts of these reports are prepared for OCE use, and the complete reports are prepared quarterly for OCE use.

(3) Quarterly statements of changes in financial position (sources and application of funds).

(4) Monthly statements of status of appropriations or other individual funds.

(5) Quarterly statements of changes in investment of the United States.

(6) Statements of costs incurred by areas of responsibility, project, activity, function, etc., and by programs and PPBS categories are prepared monthly for local use and quarterly for OCE use in comparison with budgeted costs and other standards.

d. Other Financial Reports. In addition to the reports listed, specifically designed reports are developed to meet the needs of the various levels of management in accordance with their respective assignments of responsibility. The objective is to provide each level of management as needed with financial information related to its area of responsibility to assist it in performing a more effective and economical operation. The format, content, and frequency of such reports are tailored to meet the needs of each level or group.

e. Combined Statements. Combined or consolidated statements covering two or more entities are prepared when deemed appropriate.

Chapter 2

Standard General Ledger Chart of Accounts

Account Type S =Summary Account P = Posting
Normal Balance – DR = Debit; Cr – Credit; * = Debit or Credit

1000.00	Assets	S DR
1010.00	Fund Balance With Treasury	S DR
1011.00	Funds Collected	P DR
1011.14	Funds Collected – Advances Received	P DR
1012.00	Funds Disbursed	P CR
1012.10	Funds Disbursed-Operating Program-DBOF	P CR
1013.00	Funds With Treasury	P DR
1013.14	Funds Balance With Treasury – Advances Received	P DR
1014.00	Undistributed Collections	P CR
1015.00	Undistributed Disbursements	P DR
1015.40	Undistributed Disbursements-DBOF-Installation Level	P DR
1100.00	Cash	S DR
1110.00	Undeposited Collections	P DR
1120.00	Imprest Funds	P DR
1190.00	Other Cash	S DR
1191.00	Disbursing Officers' Cash	P DR
1200.00	Foreign Currency	P DR
1300.00	Receivables, Net	S DR
1310.00	Accounts Receivable	S DR
1311.00	Accounts Receivable-Government-Current	S DR
1311.10	Accounts Receivable-Government-Current-INTRA-DOD	S DR
1311.11	Accounts Receivable-INTRA-District-Current	P DR
1311.12	Accounts Receivable-Other-CORPS-Current	P DR
1311.13	Accounts Receivable-Other-DOD-Current	P DR
1311.15	Work In Progress-INTRA-District-Current	P DR
1311.16	Work In Progress-Other-CORPS-Current	P DR
1311.17	Work In Progress-Other-DOD-Current	P DR
1311.20	Accounts Receivable-Government-Current-Other	S DR
1311.21	Accounts Receivable-Government Non-DOD-Current	P DR
1311.25	Work In Progress-Government Non-DOD-Current	P DR
1312.00	Accounts Receivable-Government-Noncurrent	S DR
1312.10	Accounts Receivable-Government-Noncurrent-INTRA-DOD	S DR
1312.11	Accounts Receivable-INTRA-District-Noncurrent	P DR
1312.12	Accounts Receivable-Other-Corps-Noncurrent	P DR
1312.13	Accounts Receivable-Other-DOD-Noncurrent	P DR
1312.00	Accounts Receivable-Government-Noncurrent-Other	P DR
1313.00	Accounts Receivable-Public-Current	S DR
1313.10	Accounts Receivable-Public-Current	P DR
1313.11	Work In Progress-Public-Current	P DR
1314.00	Accounts Receivable-Public-NonCurrent	P DR

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1315.00	Refunds Receivable-Government	S DR
1315.10	Refunds Receivable-Government-INTRA-DOD	S DR
1315.11	Refunds Receivable-INTRA-District	P DR
1315.12	Refunds Receivable-Other-Corps	P DR
1315.13	Refunds Receivable-Other-DOD	P DR
1315.20	Refunds Receivable-Government-Other	P DR
1316.00	Refunds Receivable-Public	P DR
1319.00	Allowance for Loss On Accounts Receivable	P CR
1320.00	Employment Benefits Contributions Receivable	S DR
1320.10	Claims Receivable-Public-Non Refund	P DR
1320.16	Claims Receivable-Public-Refund Receivable	P DR
1325.00	Taxes Receivable	P DR
1340.00	Interest Receivable	P DR
1349.00	Allowance for Loss on Interest Receivable	P CR
1350.00	Loans Receivable	S DR
1353.00	Loans Receivable-Public-Current	P DR
1354.00	Loans Receivable-Public-Noncurrent	P DR
1359.00	Allowance for Loss-Loans Receivable	P CR
1400.00	Advances and Prepayments	S DR
1410.00	Advances to Others	S DR
1411.00	Travel Advances	P DR
1412.00	Advances to Contractors and Suppliers	P DR
1413.00	Advances to Grantees	P CR
1414.00	Advances-All Others-Public	P DR
1415.00	Advances to Government Agencies and Funds	S DR
1415.10	Advances to Government Agencies and Funds-INTRA-DOD	S DR
1415.11	Advances to Government-Other CORPS	P DR
1415.12	Advances to Government-Other DOD	P DR
1415.20	Advances to Government Agencies and Funds-Other	P DR
1450.00	Prepayments	S DR
1415.00	Prepaid Expenses	S DR
1451.10	Prepaid Expenses-INTRA-DOD	S DR
1451.11	Prepaid Expenses-Other-CORPS	P DR
1451.12	Prepaid Expenses-Other-DOD	P DR
1451.20	Prepaid Expenses-Other	P DR
1500.00	Inventory and Related property, Net	S DR
1510.00	Operating Materials and Supplies	S DR
1511.00	Operating Materials and Supplies Held for Use	P DR
1512.00	Operating Materials and Supplies Held in Reserve for Future Use	P DR
1513.00	Operating Materials and Supplies-Excess, Unservicable and Obsolete	P DR
1514.00	Operating Materials and Supplies in Transit	P DR
1520.00	Inventory, Net	S DR
1521.00	Inventory Purchased for Resale	P DR
1521.10	Inventory In Transit from Procurement	P DR
1521.20	Inventory In Transit from DOD Entities	P DR
1521.30	Inventory Held For Sale – On Hand	P DR
1522.00	Inventory Held In Reserve For Future Sale	P DR
1523.00	Inventory Held For Repair	P DR
1523.10	Exchange (DLR) Inventory In Transit	P DR
1524.00	Inventory-Excess, Obsolete, And Unservicable	P DR

1529.00	Inventory Allowance	S DR
1529.10	Allowance For Holding Gain/Loss-Inventory Held For Sale	P *
1529.1A	Realization Of Holding Gain/Losses	P *
1529.1B	Purchases At Standard Price	P CR
1529.1C	Purchases At Cost	P DR
1529.1D	Returns/Receipts At Standard Price	P CR
1529.1E	Material Returns-Credit Given	P DR
1529.1F	Depot Level Reparable Exchanges – Credit Given	P DR
1529.1G	Standard Price Changes-Gain	P CR
1529.1H	Accounting Adjustments-Gain	P CR
1529.1J	Assembly/Disassembly-Gain	P CR
1529.1K	Physical Inventory Adjustments-Gain	P CR
1529.1L	Incoming Shipments-Gain	P CR
1529.1M	Completed Inventory Repairs	P CR
1529.1P	Other-Gain	P CR
1529.1Q	Latest Acquisition Cost Adjustment	P *
1529.1R	Standard Price Changes-Loss	P DR
1529.1S	Accounting Adjustment-Loss	P DR
1529.1T	Assembly/Disassembly-Loss	P DR
1529.1U	Physical Inventory Adjustment-Loss	P DR
1529.1V	Incoming Shipments-Loss	P DR
1529.1X	Depot Level Reparable Carcass Washouts	P DR
1529.1Y	Issues/Transfers Without Reimbursement	P DR
1529.1Z	Other-Loss	P DR
1529.20	Allowance For Holding Gain/Loss-Inventory Held In Reserve For Future Sale	P *
1529.30	Allowance For Repairs	S CR
1529.3A	Estimated Repair Costs	P CR
1529.3B	Allowance For Surcharge	P CR
1529.3C	Credits Allowed On Depot Level Reparable Exchanges	P CR
1570.00	Stockpile Materials	S DR
1571.00	Stockpile Materials Held In Reserve	P DR
1572.00	Stockpile Materials Held For Sale	P DR
1573.00	War Reserve/Mobilization Stock	P DR
1579.00	Stockpile Materials-Allowances	S CR
1579.10	Allowance For Loss On Stockpile Materials	P CR
1579.20	Allowance For Holding Gain/Loss-War Reserve/Mobilization Stock	P CR
1580.00	Work In Process	S DR
1581.00	Work In Process-In House	P DR
1582.00	Work In Process-Other Government Activities	P CR
1584.00	Work In Process-Government Furnished materials	P DR
1590.00	Other Related Property, Net	S DR
1591.00	Work In Process-Contractor	P DR
1583.00	Other Related Property	P DR
1599.00	Other Related property-Allowances	P CR
1600.00	Investments, Net	S DR
1610.00	Investment in U.S. Securities Issued by Public Debt	P DR
1611.00	Discount U.S. Treasury Securities Issued By Public Debt	P *
1612.00	Premium On US Treasury Securities Issued By Public Debt	P DR
1613.00	Amortization Of Discount & Premium on US Treas Securities Issued By Public Debt	P *

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1700.00	Fixed Assets, Net	S DR
1700.09	Conversion-Undistributed Plant In Service	S DR
1710.00	Land	S DR
1710.10	Land	P DR
1710.20	Land Awaiting Disposal	P DR
1720.00	Construction In Progress (CIP)	S DR
1721.00	Construction In Progress-In House	P DR
1722.00	Construction In Progress-Contractor	P DR
1723.00	Construction In Progress-Other Government Activities	P DR
1724.00	Construction In Progress-Government Furnished materials	P DR
1730.00	Buildings, Improvements and Renovations	S DR
1730.10	Buildings	P DR
1730.20	Buildings Awaiting Disposal	P DR
1739.00	Accumulated Depreciation On Buildings, Improvements and Renovations	P CR
1740.00	Other Structures And Facilities	S DR
1740.10	Other Structures and Facilities	P DR
1740.20	Other Structures and Facilities Awaiting Disposal	P DR
1749.00	Accumulated Depreciation On Other Structures and Facilities	P CR
1760.00	Military Equipment	S DR
1761.00	Industrial Property In Layaway	P DR
1762.00	Equipment In Use	P DR
1763.00	Equipment With Contractors, testing Agencies, defense Industrial Facil & Others	P DR
1764.00	Equipment On Loan	P DR
1765.00	Property waiting Disposal	P DR
1766.00	Equipment Not In Use	P DR
1769.00	Accumulated Depreciation On Military Equipment	P CR
1770.00	Equipment In Transit	P DR
1800.00	Other Fixed Assets	S DR
1810.00	Assets Under Capital Lease	P DR
1819.00	Accumulated Depreciation On Assets Under Capital Lease	P CR
1820.00	Leasehold Improvements	P DR
1829.00	Accumulated Amortization on Leasehold Improvements	P CR
1830.00	Information Technology Software	S DR
1830.10	Automated Data Processing Software	P DR
1830.30	Automated Data Processing Software Awaiting Disposal	P DR
1839.00	Accumulated Amortization on Information Technology Software	P CR
1840.00	Other Natural Resources	P DR
1849.00	Allowance For Depletion	P CR
1900.00	Other Assets, Net	S DR
1910.00	Acquired Collateral	P DR
1910.00	Allowance For Loss On Acquired Collateral	P CR
1990.00	Other Assets	S DR
1990.10	Other Assets	P DR
1990.20	Contributions Or Advances Held In Escrow	P DR
1990.30	Deferred And Undistributed Items	P DR
1990.40	Other Assets Awaiting Disposal	P DR
1990.50	Accumulated depreciation On Other Assets	P CR
1991.00	Intangible Assets	P DR
1992.00	Accumulated depreciation On Intangible Assets	P CR

2000.00 Liabilities	S CR
2100.00 Accrued Liabilities-Other	S CR
2110.00 Accounts Payable	S CR
2111.00 Accounts Payable-Government-Current	S CR
2111.10 Accounts Payable-Government-Current-INTRA-DOD	S CR
2111.11 Accounts Payable-INTRA-District-Current	P CR
2111.12 Accounts Payable-Other-CORPS-Current	P CR
2111.13 Accounts Payable-Other-DOD-Current	P CR
2111.20 Accounts Payable-Government-Other	P CR
2112.00 Accounts Payable-Government-Noncurrent	S CR
2112.10 Accounts Payable-Government-Noncurrent-INTRA-DOD	S CR
2112.11 Accounts Payable-INTRA-District-Noncurrent	P CR
2112.12 Accounts Payable-Other-Corps-Noncurrent	P CR
2112.13 Accounts Payable-Other-DOD-Noncurrent	P CR
2112.20 Accounts payable-Government-Noncurrent-Other	P CR
2113.00 Accounts Payable-Public-Current	P CR
2114.00 Accounts Payable-Public-Noncurrent	P CR
2115.00 Claims Payable	P CR
2130.00 Contract Holdback	P CR
2140.00 Accrued Interest Payable	P CR
2190.00 Other Liabilities	P CR
2200.00 Accrued Liabilities-Payroll and Benefits	S CR
2210.00 Accrued Funded Payroll And benefits	S CR
2210.10 Accrued Annual Leave	P CR
2210.20 Accrued Incentive Awards	P CR
2211.00 Accrued Payroll-Civilians	P CR
2212.00 Accrued Payroll-Military	P CR
2213.00 Accrued Payroll-Civilian-Employer Share-Fringe benefits	P CR
2214.00 Accrued Payroll-Military-Employer Share-Fringe Benefits	P CR
2215.00 Accrued Payroll-Funded Annual Leave-Civilian	P CR
2220.00 Accrued Unfunded Annual leave	S CR
2221.00 Accrued Annual Leave-Civilian-Unfunded	P CR
2222.00 Accrued Annual Leave-Military-Unfunded	P CR
2300.00 Unearned Revenues (Advances)	S CR
2310.00 Advances From Others	S CR
2311.00 Unearned Revenue-Advances From Government Agencies And Funds	S CR
2311.10 Unearned Revenue-Advances From Government Agencies And Funds-INTRA-DOD	S CR
2311.11 Unearned Revenue-Advances INTRA-District	P CR
2311.12 Unearned Revenue-Advances Other-Corps	P CR
2311.13 Unearned Revenue-Advances Other-DOD	P CR
2311.20 Unearned Revenue-Advances From Government Agencies And Funds-Other	P CR
2312.00 Unearned Revenue-Advances From The Public	P CR
2320.00 Deferred Revenue	P CR
2400.00 Liability For Deposit Funds, Clearing Accounts and Undeposited Collections	S CR
2410.00 Treasury Cash Advances To Disbursing Officers	P CR
2411.00 Deposit Fund Liabilities	P CR
2500.00 Debt	S CR
2510.00 Principal Payable To Treasury	P CR
2590.00 Other Debt	S CR

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2591.00	Mortgages Payable-Family Housing	P CR
2592.00	Mortgages Payable-Homeowners Assistance program	P CR
2600.00	Actuarial Liabilities	S CR
2690.00	Other-Actuarial Liabilities	P CR
2900.00	Other Liabilities	S CR
2910.00	Prior Liens Outstanding on Acquired Collateral	P CR
2920.00	Contingent Liabilities	S CR
2920.10	Casualty Loss Or Impairment Of Assets	P CR
2920.20	Contingent Liabilities	P CR
2940.00	Capital Lease Liability	P CR
2960.00	Accounts Payable cancelled	P CR
2990.00	Other Liabilities	P CR
2990.10	Accrued Civilian Severance Pay	P CR
2992.00	Liability For Property Furnished By Others	P CR
2993.0	Accrued Civilian Severance Pay-Unfunded	P CR
2994.00	Progress Billings To Others	P CR
3000.00	Net Position	S *
3100.00	Unexpended Appropriations	P CR
3105.00	Appropriated Capital Funding Canceled Payable	P DR
3200.00	Invested Capital	S CR
3210.00	Capital Investments	S CR
3210.10	Capital Investments	P CR
3210.20	Provision For Plant Replacement	P CR
3210.30	Provision For Plant Depreciation	P CR
3210.32	Interest On Government Investment-Capitalized	P CR
3210.41	Capital Investment Reduction-Depreciation	P CR
3212.00	Capital Investment-Revolving Funds (Other Than DBOF)	S CR
3213.00	Capital Investment-Trust Funds	P CR
3214.00	Capital Investment-Special Funds	P CR
3220.00	Transfers-In From Others Without Reimbursement	S CR
3220.10	Transfers-In From Other Corps Without Reimbursement	P CR
3220.20	Transfers-In From Other Government Agencies Without Reimbursement	P CR
3220.30	Transfers-In From All Others Without Reimbursement	P CR
3220.40	Transfers-In From Projects Upon Establishment of Revolving Fund	P CR
3230.00	Transfers-Out To Others Without Reimbursement	S DR
3231.00	Transfers-Out To Government Agencies Without Reimbursement	S DR
3231.10	Transfers-Out To Government Agencies Without Reimbursement	P DR
3231.20	Transfers-Out To Other Corps Without Reimbursement	P DR
3232.00	Transfers-Out To All Others Without Reimbursement	P DR
3300.00	Results Of Operations	S *
3310.00	Cumulative Results Of Operations	S *
3312.00	CRO-Revolving Funds (Other Than DBOF)	P *
3313.00	CRO-Trust Funds	P *
3314.00	CRO-Special Funds	P *
3318.00	CRO-Other Appropriations	S *
3318.10	CRO-Revolving Funds	P *
3318.11	CRO-Appropriated Capital Used - Expense	P *
3318.21	Reimbursable Cumulative Results Of Operations	P *
3318.22	NON-Reimbursable Results Of Operations	P *

3318.31	PFY Interest On Government Investment-Expense	P *
3318.41	Cumulative Results Of Operation-DEPR Only	P *
3318.50	Appropriation Capital Used Applied To Expense	P *
3318.61	Funds Returned To Treasury By Corps Of Engineers	P *
3318.62	Funds Returned To Treasury By Other Gov't Agencies	P *
3318.63	Revenue-Miscellaneous Receipts	P *
3318.64	Contra-Revenue-Miscellaneous Receipts	P *
3320.00	Reserved for FACTS Rounding Differences	S *
3322.00	NRO-Revolving Funds (Other Than DBOF)	P *
3323.00	NRO-Trust Funds	P *
3324.00	NRO-Special Funds	P *
3328.00	NRO-Other Appropriations	S *
3328.10	NRO-Revolving Fund	P *
3328.11	NRO-Appropriated Capital Used-Expense	P *
3400.00	Donations And Other Items	S CR
3400.10	Donations	P CR
3500.00	Deferred Liquidating Cash Authority	P DR
3501.00	Future Funding Requirements	P DR
3600.00	General Fund Receipts	S CR
3610.00	Uncollected Revenue-General Fund-Miscellaneous Receipts	P CR
3620.00	Funds Returned To General Fund-Miscellaneous Receipts	P CR
4000.00	Budgetary	S DR
4071.00	Program Received-Installation	S DR
4071.10	Program Received-Installation-Direct	P DR
4071.20	Program Received-Installation-Reimbursable-Funded	P DR
4071.30	Program Received-Installation-Reimbursable-Automatic	P DR
4081.00	Program Available-Installation	S CR
4081.10	Program Available-Installation-Direct	P CR
4081.20	Program Available-Installation-Reimbursable-Funded	P CR
4081.30	Program Available-Installation-Reimbursable-Automatic	P CR
4082.00	Program Applied-Installation	S CR
4082.10	Program Applied-Installation-Direct	P CR
4082.20	Program Applied-Installation-Reimbursable-Funded	P CR
4082.30	Program Applied-Installation-Reimbursable-Automatic	P CR
4140.00	Borrowing Authority	S *
4141.00	Current Year Borrowing Authority Realized-Definite	P DR
4142.00	Current Year Borrowing Authority Realized-Indefinite	P DR
4143.00	Actual Reductions To Borrowing Authority	P CR
4145.00	Borrowing Authority Converted To Cash	P CR
4147.00	Actual Transfers To Treasury	P CR
4148.00	Resources Realized From Borrowing Authority	P DR
4149.00	Borrowing Authority Carried Forward	P DR
4201.00	Total Actual Resources-Collected	P DR
4220.00	Reimbursable Orders Accepted	S CR
4221.00	Customer Orders Accepted-Automatic Apportionment	P CR
4222.00	Customer Orders Accepted-Specific Apportionment (Funded)	P CR
4230.00	Unfilled Customer Orders	S DR
4231.00	Unfilled Customer Orders-Without Advance-Automatic Apportionment	P DR
4232.00	Unfilled Customer Orders-Without Advance Specific Apportionment (Funded)	P DR

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4233.00 Unfilled Customer Orders-With Advance-Automatic Apportionment	P DR
4234.00 Unfilled Customer Orders-With Advance-Specific Apportionment (Funded)	P DR
4250.00 Reimbursements And Other Income Earned	S DR
4250.10 Reimbursements Earned-Uncollected-Direct	P DR
4250.11 Reimbursements Earned-Collected-Direct	P DR
4251.00 Reimbursements Earned-Uncollected-Automatic	P DR
4252.00 Reimbursements Earned-Uncollected-Funded	P DR
4253.00 Reimbursements Earned-Collected-Automatic	P DR
4254.00 Reimbursements Earned-Collected-Funded	P DR
4320.00 Actual Recoveries Of prior Year Obligations	S CR
4321.00 Actual Recoveries Of Prior Year Obligations-Direct	P CR
4322.00 Actual Recoveries Of Prior Year Obligations-Reimbursable Program	P CR
4330.00 Funds Generated from Prior Year Recoveries	P DR
4580.00 Allotments Received	S DR
4580.10 Allotted Direct Authority-Current period	S DR
4580.11 Allotted Direct Authority-Current-Period-Basic	P DR
4580.12 Allotted Direct PRIP Authority-Current-Period	P DR
4580.13 Allotted Direct Authority-Current-Period-Basic-Unregistered	P DR
4580.14 Direct Authority-Contributed Funds	P DR
4580.19 Allotted Direct Authority-Current-Period-One Percent	P DR
4580.20 Allotted Direct Authority-Subsequent Periods	S DR
4580.21 Allotted Direct Authority-Subsequent Periods-Basic	P DR
4580.22 Allotted Direct PRIP Authority-Subsequent Periods	P DR
4580.23 Allotted Direct Authority-Subsequent Periods-Basic-Unregistered	P DR
4580.29 Allotted Direct Authority-Subsequent Periods-One Percent	P DR
4581.00 Automatic Reimbursement Authority	P DR
4582.00 Allotted Funded Reimbursement Authority-Current Period	P DR
4583.00 Allotted Funded Reimbursement Authority-Subsequent Period	P DR
4610.00 Allotments Available For Commitment/Obligations	S CR
4611.00 Uncommitted/Unobligated Allotment-Direct Authority-Current Period	S CR
4611.10 Uncommitted/Unobligated Allotment-Direct-Current-Basic	P CR
4611.13 Uncommitted/Unobligated Allotment-Direct-Current-Basic-Unregistered	P CR
4611.30 Uncommitted/Unobligated Allotment-Direct-PRIP Authority-Current-Period	P CR
4611.90 Uncommitted/Unobligated Allotment-Direct-Current-One Percent	P CR
4612.00 Uncommitted/Unobligated Allotment-Direct-Current-One Percent	P CR
4612.10 Uncommitted/Unobligated Allotment-Direct-Authority-Subsequent-Basic	P CR
4612.13 Uncommitted/Unobligated Allotment-Direct-Authority-Subsequent-Basic-Unregistered	P CR
4612.30 Uncommitted/Unobligated Allotment-Direct-PRIP Authority-Subsequent Period	P CR
4612.90 Uncommitted/Unobligated Allotment-Direct-Subsequent-One Percent	P CR
4614.00 Uncommitted/Unobligated Allotment-Reimbursable-Current Period	S CR
4620.00 Other Funds Available For Commitment/Obligation	S CR
4621.00 Program Annual Anticipated Rest Of Year-Automatic	P CR
4630.00 Other Funds Unavailable For Commitment/Obligation	S CR
4631.00 Funded Reimbursement Authority Available-Subsequent Period	P CR
4632.00 Funded Reimbursement Authority Reserved For Receipt Of Orders	P CR
4700.00 Commitments Available For Obligation	S CR
4710.00 Commitments Outstanding-Direct	S CR
4710.10 Commitments Outstanding-Direct-Basic	P CR
4710.30 Commitments Outstanding-Direct PRIP-Current Period	P CR

4710.40	Commitments Outstanding-Direct PRIP-Subsequent period	P CR
4710.90	Commitments Outstanding-Direct-One Percent	P CR
4720.00	Commitments Outstanding-Reimbursable	P CR
4800.00	Undelivered Orders	S CR
4810.00	Undelivered Orders-Direct	S CR
4811.00	Undelivered Orders-Without Advance-Direct Program	S CR
4811.10	Undelivered Orders-Without Advance-Direct-Basic	P CR
4811.30	Undelivered Orders-Without Advance-Direct-PRIP-Current Period	P CR
4811.40	Undelivered Orders-Without Advance-Direct-PRIP{-Subsequent Period	P CR
4811.90	Undelivered Orders-Without Advance-Direct-One percent	P CR
4812.00	Undelivered Orders-With Advance-Direct-Program	S CR
4812.10	Undelivered Orders-With Advance-Direct-Basic	P CR
4812.90	Undelivered orders-With Advance-Direct-One percent	P CR
4820.00	Undelivered orders-Reimbursable	S CR
4821.00	Undelivered Orders-Without Advance-Reimbursable Program	P CR
4822.00	Undelivered Orders-With Advance-Reimbursable Program	P CR
4900.00	Expended Appropriations	S CR
4910.00	Accrued Expenditures-Unpaid-Direct	S CR
4910.10	Accrued Expenditures-Unpaid-Direct-Basic	P CR
4910.30	Accrued Expenditures-Unpaid-Direct-PRIP	P CR
4910.90	Accrued Expenditures-Unpaid-Direct-One Percent	P CR
4920.00	Accrued Expenditures-Unpaid-Reimbursable	P CR
4930.00	Accrued Expenditures-Paid-Direct	S CR
4931.00	Accrued Expenditures-Paid-Direct	S CR
4931.10	Accrued Expenditures-Paid-Direct-Basic	P CR
4931.30	Accrued Expenditures-Paid-Direct-PRIP	P CR
4931.90	Accrued Expenditures-Paid-Direct-One Percent	P CR
4932.00	Accrued Expenditures-Paid-Refunds Due-Direct	S CR
4932.10	Accrued Expenditures-Paid-Refunds Due-Direct-Basic	P CR
4932.30	Accrued Expenditures-Paid-Refunds Due-Direct-PRIP	P CR
4932.90	Accrued Expenditures-Paid-Refunds Due-Direct-One Percent	P CR
4940.00	Accrued Expenditures-Paid-Reimbursable	S CR
4941.00	Accrued Expenditures-Paid-Reimbursable	P CR
4942.00	Accrued Expenditures-Paid-Refund Due-Reimbursable	P CR
5000.00	Revenue And Financing Sources	S CR
5100.00	Revenue From Goods Sold	S CR
5100.10	Revenue From Goods Sold-Public	P CR
5100.20	Revenue From Goods Sold-Intragovernmental	S CR
5100.21	Revenue From Goods Sold-Other Corps Revolving Fund	P CR
5100.22	Revenue From Goods Sold-Civil Works	P CR
5100.23	Revenue From Goods Sold-Other Army	P CR
5100.30	Revenue From Goods Sold-Government Non Army	P CR
5200.00	Revenue From Services Provided	S CR
5200.10	Revenue From Services Provided-Public	P CR
5200.20	Revenue From Services Provided-Intragovernmental	S CR
5200.21	Revenue From Services Provided-Other Corps Revolving Fund	P CR
5200.22	Revenue From Services Provided-Civil Works	P CR
5200.23	Revenue From Services Provided-Other Army	P CR
5200.30	Revenue From Services Provided-Government Non Army	P CR

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5300.00 Interest And Penalties Revenue	P CR
5300.31 Source of Financing-Interest Expense	P CR
5400.00 Benefit program Revenue	P CR
5600.00 Donated Revenue	P CR
5700.00 Appropriated Capital Used	P CR
5700.20 Appropriated Capital Used-Expense	P CR
5700.41 Source of Financing-Depreciation Expense	P CR
5780.00 Imputed Financing Sources	P CR
5790.00 Invested Capital Used	P CR
5800.00 Tax Revenues Collected	P CR
5900.00 Other Revenue	S CR
5910.00 Miscellaneous Reimbursements	S CR
5910.10 Miscellaneous Reimbursements-Intra Army	P CR
5910.20 Miscellaneous Reimbursements-Other	P CR
5910.30 Appropriation Revenue-Collected	P CR
5990.00 Contra Revenue-Collected For Others	P DR
6000.00 Expenses	S DR
6100.00 Operating/Program Expenses	S DR
6100.10 Plant Replacement Increment	P DR
6100.20 Salary Variance	P DR
6100.30 Intra Fund Sales	P DR
6100.40 Severance Pay	P DR
6100.50 Maintenance	P DR
6111.00 Personnel Compensation-Civilian	P DR
6112.00 Personnel Compensation-Military	P DR
6113.00 Personnel Benefits-Civilian	P DR
6114.00 Personnel Benefits-Military	P DR
6115.00 Benefits For Former Personnel	P DR
6116.00 Travel And Transportation Of Persons	P DR
6117.00 Transportation Of Things	P DR
6118.00 Rent, Communications And Utilities	P DR
6119.00 Printing And Reproduction	P DR
6120.00 Other Services	P DR
6121.00 Supplies And materials	P DR
6122.00 Equipment (Not Capitalized)	P DR
6123.00 Grants, Subsidies And Contributions	P DR
6124.00 Insurance, Claims And Indemnities	P DR
6125.00 Depreciation Of Equipment	P DR
6126.00 Depreciation Of Real property	P DR
6127.00 Depletion Of Natural Resources	P DR
6128.00 Amortization-Leasehold Improvements And Other Intangible Assets	P DR
6129.00 Bad Debts	S DR
6129.01 Bad Debts-Expense Allowance	P DR
6129.02 Bad Debts-Expense Actual	P DR
6130.00 Annual Leave	P DR
6300.00 Interest Expense	S DR
6310.00 Interest Expense On Borrowing From Treasury	P DR
6330.00 Other Interest Expense	P DR
6400.00 Benefit Program Expense	P DR

6500.00 Cost Of Goods Sold	S DR
6500.10 Cost Of Goods Sold-Public	P DR
6500.20 Cost Of Goods Sold-Army	S DR
6500.21 Cost Of Goods Sold-Army-Warehouse Stock	S DR
6500.22 Cost Of Goods Sold-Army-Customer Orders	P DR
6500.2A Intra Fund Sales-Cost Of Goods Sold-Army-Warehouse Stock	P DR
6500.30 Cost Of Goods Sold-Intragovernmental	S DR
6500.31 Cost Of Goods Sold-Other Federal-Warehouse Stock	P DR
6600.00 Applied Overhead	P DR
6730.00 Imputed Costs	P DR
6800.00 Future Funded Expenses	P DR
6900.00 Other Expenses	P DR
7000.00 Gains	S *
7100.00 Gains	S CR
7110.00 Gains On Disposition Of Assets	P CR
7190.00 Other Gains	S CR
7191.00 Inventory Gains	P CR
7192.00 Investment Gains	P CR
7193.00 Other Miscellaneous Gains	P CR
7200.00 Losses	S CR
7210.00 Losses On Disposition Of Assets	P DR
7290.00 Other Losses	S DR
7291.00 Inventory Losses Or Adjustments	P DR
7292.00 Investment Losses	P DR
7293.00 Other Miscellaneous Losses	P DR
7300.00 Extraordinary Items	P *
7400.00 Prior Period Adjustments	S *
7400.32 Prior Period Adjustments-Capital Investments	P *
7400.33 Prior Period Adjustments-Results Of Operation	P *
7600.00 Changes In Actuarial Liability	P *
9000.00 Miscellaneous memorandum Accounts	S
9000.10 Local Cost Sharing Agreement Contributions	P
9000.11 In-Kind Contributions Received	P
9000.12 In-Kind Contributions Required By Agreements	P
9000.13 Unearned In-Kind Contributions	P
9000.14 Earned-Contributed In-Kind	P
9000.15 Accrued Expenditures-Unpaid-Contributed In-Kind	P
9000.16 Expense-Contributed In-Kind	P
9000.17 Contributed Cash Requirements By Agreements	P
9000.18 Contributed Cash Available	P
9000.19 Commitments Outstanding-Contributed Cash	P
9000.20 Undelivered Orders-Contributed Cash	P
9000.21 Expenses-Contributed Cash	P
9000.22 Earned-Contributed Cash	P
9000.23 Accrued Expenditures-Unpaid-Contributed Cash	P
9000.24 Accrued Expenditures-Paid-Contributed Cash	P
9000.30 Direct Fund Citation Received	P
9000.31 Direct Fund Citation Available	P
9000.32 Commitments Outstanding-Direct Fund Citation	P

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9000.33 Undelivered Orders-Without Advance-Direct Fund Citation	P
9000.34 Expense-Direct Fund Citation	P
9000.35 Earned-Direct Fund Citation	P
9000.36 Accrued Expenditures-Unpaid-Direct Fund Citation	P
9000.37 Accrued Expenditures-Paid-Contributed In-Kind	P
9000.38 Accrued Expenditures-Paid-Direct Fund Citation	P
9000.39 Refunds Receivable-Direct Fund Citation	P
9000.40 Accrued Expenditures-Paid-Refunds Due-Direct Fund Citation	P
9000.41 Refunds Collected-Direct Fund Citation	P
9000.42 Contract Hold Backs-Direct Fund Citation	P
9100.00 Unfunded Personnel	S
9101.00 Unfunded Employee Personnel Cost	P DR
9102.00 Unfunded Employee Labor Cost	P CR
9700.00 Unexpended Balance Closed Account	S *
9794.10 Closed Account Unexpended Balance Beginning	P DR
9794.20 Approved Payment Requests Current Year	P CR
9794.30 Closed Account Unexpended Balance Remaining	P CR
9795.10 Closed Account Unexpended Balance Beginning	P CR
9795.20 Approved Payment Requests Current Year	P DR
9795.30 Closed Account Unexpended Balance Remaining	P CR
97XX.10 Closed Account Unexpended Balance Beginning	P DR
97XX.20 Approved Payment Requests Current Year	P CR
97XX.30 Closed Account Unexpended Balance Remaining	P DR

The Standard General Ledgers may be retrieved from CEFMS by selecting Financial Management Functions (3), Financial Management (5), and Reports (19). Select General Ledger Reports and Views, and General Ledger Chart of Accounts.

CHAPTER 3

ACCOUNTS PAYABLE PROCEDURES

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CHAPTER 3

ACCOUNTS PAYABLE PROCEDURES

3-1. Introduction.

a. General Ledger Accounts. In the preceding chapter of this manual, the accounts prescribed for use by the Corps have been listed and defined; and, in so instances the procedures to be followed in their use have been explained. To the extent that procedures have been incorporated in the explanations to the accounts previously enumerated, they constitute a part of the prescribed procedures.

b. Principles and Procedures. The principles and procedures outlined in this section relate more specifically to the preparation of vouchers, assembling of payrolls, invoices and other related documents into accounts payable files, and to the coding of these documents for posting to the proper accounts. In accomplishing this, it will be necessary to:

(1) Determine that the proper allotments are charged and that the expenditures are for the purpose or object authorized in the allotments.

(2) Determine the General Ledger Account to be charged since expenditures must be classified as either assets or expenses and charged to the appropriate accounts.

(3) Determine the detailed subsidiary account to be charged, related to the General Ledger Account to be charged.

c. Voucher Accounting Distribution. The distribution of expenditures requires a knowledge of the general ledger and cost accounts and the budget or work program for which funds are allotted. It further requires a knowledge of the construction, operations and maintenance practices and procedures, the functional organization and the purposes for which materials and services acquired are used. The distribution to the general ledger accounts is normally based on information available on purchase orders, time reports, and the cost accounts indicated on bureau voucher forms submitted by operating and field offices. The coding of vouchers, etc., is essentially a field or operating job and should be done where the work is performed.

d. Coding Vouchers. To the extent practicable, all expenditures should be to the appropriate activity accounts at the time the voucher is prepared, prior to entry in the accrued expenditure register. However, it is realized that certain expenditures cannot be so allocated, such as:

(1) Expenditures for materials and supplies which are placed in

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storehouses for future issue, will be charged to warehouse stock accounts. These will be distributed to the appropriate cost accounts on the basis of stores issue reports.

(2) Expenditures made in advance of the receipt of the goods or services which will be charged to Prepayments and Advance account, and subsequently distributed to the appropriate accounts by Journal entry based on usage reports.

(3) Certain expenditures which will be accumulated currently in deferred accounts, for later distribution to the appropriate accounts.

3-2. Use of Bureau Vouchers, ENG Forms 3005 and 3006.

a. Use of Bureau Vouchers for Procurements. In order to facilitate the coding and assembly of all documents, a "Bureau Voucher, ENG Form No. 3005" is provided which will accompany each expenditure document, including payroll vouchers. Before posting, all vouchers will be coded to show the allotment account from which financed, as well as the general and subsidiary ledger accounts to which the document will be posted. The bureau voucher is a covering jacket for all expenditures entered in the accrued expenditure registers. A separate ENG Form 3005 will be prepared for each appropriation to be charged. Either typewriter, ink or pencil may be used provided all copies are legible. Bureau vouchers, ENG Form 3005, will normally be prepared, at least as to description of the transaction and the cost account(s) and allotment(s) chargeable, by the organizational unit receiving the goods or services. All bureau vouchers will be prepared in triplicate and forwarded with attached receiving reports to the Finance and Accounting Branch through the Property Accounting Branch for property clearance. In the case of partial payment estimates, the bureau voucher will be prepared in the field to accompany the payment estimate submitted to the Finance and Accounting Branch. In some cases, however, it may be found advantageous to prepare the ENG Form 3005 in the Finance and Accounting Branch from the receiving reports received. In order to minimize the preparation of adjustment bureau vouchers, ENG Forms 3005 will be prepared for transportation requests upon receipt of carrier's invoice. As is elaborated on more fully in Chap. 5, the Finance and Accounting Branch receives, records and maintains files containing obligating documents, receiving reports, invoices, etc. Upon receipt or preparation of a bureau voucher accompanied by a receiving report, the Finance and Accounting Branch will match it with pertinent obligating documents and invoices, if already received, binding them in a jacket, with the bureau voucher serving as the top document. The bureau vouchers will be numbered and entered in the Accrued Expenditure Register for the applicable appropriation. One series of numbers will be maintained for each district for all expenditure bureau vouchers. A new series of numbers will be initiated for each month with

necessary fiscal year and month identification such as: 1-55-8 denoting July, FY 1955, Bureau Voucher No. 8 or 12-55-8 denoting June, FY 1955, Bureau Voucher No. 8. To control the assignment of bureau voucher numbers the Finance and Accounting Branch will prepare a prelisting of numbers for each month on ENG Form 3158, Bureau Voucher or Obligation Document Number Register. Columns for the various appropriations for which registers are maintained are provided on the form for optional use as an index to the registers. As a number is assigned, a check mark placed in the applicable column indicates the register on which the bureau voucher is entered. These lists will be retained and filed by month for later use in checking and auditing.

b. Flow of Documents. In order to maintain a uniform flow of bureau vouchers and to insure that payment processing is not unnecessarily delayed due to the formality of recording the bookkeeping transactions, a consistent policy of preparing the bureau voucher ENG Form 3005 in triplicate will be observed. Distribution will be generally as follows:

(1) The original is the jacket cover for the invoice, receiving report, purchase order and other pertinent documents. After processing as described in para 3-2a preceding, this file is processed for voucher audit and payment, or held in the unpaid vouchers (accounts payable) file pending receipt of all supporting documents and is then processed for voucher audit and payment.

(2) The first carbon is used as the posting medium for entry in the cost account subsidiary ledgers.

(3) The second carbon is used as the posting medium for entry in the allotment and/or other financial account subsidiary ledgers and memorandum records for accumulating data by objective class breakdown.

* c. Accrual Accounting Procedures. The accounts in this system are maintained on an accrual accounting concept, i.e., accounts are debited and credited as applicable when goods and services are received or furnished, without regard to whether an invoice has been rendered or disbursement or collection made subject however, to the more detailed provisions below. Where the exact amounts of accrued expenditures or revenues are not known on the basis of labor reports, receiving reports or other administratively approved documents, and cannot be feasibly ascertained at the time the accruals should be recorded, the best estimates will be used. However, arbitrary prorations should be avoided for estimating such accruals; reported accruals should be a reasonably sensitive reflection of the transactions and performance which actually occur. The accrual actions are to be recorded through the proper source of entry records to the allotment and general ledgers in addition to the cost ledger. prior to closing the accounts for the month, except for the items under (1)(a) 1 below which are not considered to be significant. The following detail criteria will be observed in recording accruals:

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(1) Accrued Expenditures.

(a) Accrued expenditures will be recorded in the accounts for performance (including retained percentages) to the end of each calendar month for the following:

* 1 Construction contracts (including the interest on unfunded earnings as determined by the contracting officer to be the amount that would have been paid except for the exhaustion of funds), major supply contracts (e.g., turbines, generators, transformers, fabricated steel), equipment rental contracts, Architect-Engineer contracts for design services unless such missions are determined insignificant by the District Engineer, reimbursable orders placed on other Federal activities including other Corps of Engineers offices, and other items not specifically covered below (subpara (d)). *

2 Intra-district activities, as described in paragraph 5-19a(1).

(b) Payroll earnings and benefits.

(c) Accrued expenditures will be the same amount as obligations incurred for the following where initially financed by project funds:

1 Temporary duty travel and transportation of things.

2 Public utility services.

3 Real estate leases. If such leases contain termination clauses, the termination amount will be accrued in the month when termination occurs if such costs represent a penalty and not additional usage beyond the current monthly period.

Accruals for these items, except temporary duty travel, in the revolving fund should be recorded on the basis of the same timing as obligations are recorded in project funds. Accruals of temporary duty travel orders that cite the revolving fund will be recorded on the basis of the audited claim and not upon issue of the travel order.

(d) Significance, as referred to above, relates only to end-of-the-month transactions for items included in (1)(a)1, above, not yet covered by receiving reports, contract payment estimates, etc. Significance, as determined by the District Engineer, will be based on the impact of the omissions at the account level needed for financial management, performance evaluation, and future planning. Under this rule, for months other than September, insignificant items need not be accrued. As of 30 September of each year, however, estimated accruals will be entered regardless of amounts for construction (including the interest, as applicable, on the unfunded earnings of continuing construction contracts), major supply and equipment rental contracts.

* (2) Accrued revenues.

(a) Revenues accrued will be recorded to the end of each calendar month on the basis of performance of reimbursable work and services for others including other Corps of Engineers activities, warehouse issues sales of maps etc. Collections received prior to performance will be accounted for as advances received except as provided below.

(b) Revenues from real estate grants will be accrued in the amounts of the periodic payments due when the collections are received or bills issued depending on which occurs first.

*

d. Use of Bureau Voucher (For Cost Transfers), ENG Form 3006.
Instructions covering the preparation, use, and distribution of these bureau vouchers are contained in Chapter 6

e. Intra-Appropriation Transfers. Bureau Vouchers , ENG Form 3006, and ENG Form 3006a, will be prepared when transfers between projects within a single appropriation are effected. In cases where it is necessary for accounts payable to cut across more than one appropriation, a separate bureau voucher, ENG Form 3006 will be prepared for each appropriation charged, and cross referenced to the ENG Form 3006a. This procedure provides for a complete accounting classification of expenditures for allotment ledger, general ledger, sad subsidiary accounts.

3-3. Processing Payments for Materials and Services.

a. Payments Schedule

(1) The Standard Forms prescribed in 7 GAO 5040 are:

- SF 1166 - Voucher and Schedule of Payments (Original)
- SF 1166a- Voucher and Schedule of Payments Memorandum copy)
- SF 1167 - Voucher and Schedule of Payments - Continuation Sheet (Original)
- SF 1167a- Voucher and Schedule of Payments - Continuation Sheet (Memorandum copy)

The voucher and Schedule of Payments is prepared to list a number of payments to different creditors under varying conditions, in lieu of preparing a separate voucher for each such payment. Each bureau voucher assembly will be listed on the schedule which will be prepared in an original and at least one memorandum copy. The copy will be retained in a "suspense" file and will have attached to it the original bureau vouchers (ENG Forms 3005) and other supporting data. After certification, the original SF 1166 will be forwarded to the Disbursing Officer for issuance of checks and then

* returned for file and action required by para 3-6b. Any administrative determinations, statements of fact, authorities, etc., required by pertinent regulations or contract terms relative to legality of payment or special conditions that must be met prior to payment will be evidenced in the bureau voucher assembly. In order to prevent possible duplicate scheduling and payment, each bureau voucher and attached documents will be punched or stamped "Paid" at the time the voucher schedule is certified for payment.

(2) Contractor's payment estimates under construction contracts will be signed by the contractor and will constitute a claim. Payment estimates, for other than final payments, will not be itemized in detail on ENG Form 93a for each item of the contract. The contract details--original contract amount, supplemental agreements, change orders, revisions in quantities, etc., will be summarized on ENG Form 93. The amounts reflected on the summary will be supported by records of the Contracting Officer or Contracting Officer*s Representative (COR) which provide complete listings of quantities, unit costs, contract amounts and related contractor*s earnings. Final payments will be summarized on ENG Form 93 supported by a complete contract itemized breakdown on ENG Form 93a (ER 1-1-11, App A-67).

(3) Transportation bills (SF 1113 and SF 1171) will be assigned a separate series of bureau voucher numbers, prefixed by the letter "T", running serially by fiscal year. This number will be listed on SF 1166 in lieu of Bureau Voucher Number assigned to ENG Forms 3005 covering individual transportation requests and bills of lading. The Bureau Voucher Number assigned to individual T/R and B/L will be reflected on the applicable SF 1113 or 1171 for accounting purposes. SF 1113 and SF 1171 will not be scheduled on SF 1166 with other types of transactions.

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* (4) When the authority for refunding deposits held in the Corps of Engineers Suspense Account (94x6875) is contained in a memorandum from an operating official or other existing document which describes and authorizes the transaction (or which may be so perfected by the addition of certificates, signatures, account numbers or other data requisite to payment), it will be assigned a number in the regular bureau voucher series and scheduled on SF 1166. Otherwise, the refund of a deposit will be supported by a properly certified SF 1049, Voucher for Refunds.

(5) The bureau voucher number and any other information that may be necessary to meet specific requirements will be shown on each invoice.

b. Voucher Certification. Except for vouchers for contract field printing and long distance telephone calls, basic vouchers or invoices will not be certified individually by the Certifying Officer when they are listed on a properly certified Schedule of Payments, Standard Form 1166. Only the certification on the Standard Form 1166 is necessary. It implies that the certificates required in special situations have been complied with through the signature on the Standard Form 1166. In connection with payrolls, the payroll certifying officer will sign the Standard Form 1166. Where fiscal officers are required to certify to the availability of funds, such certification may also be added to the Standard Form 1166. Basic vouchers for contract field printing and long distance telephone calls will be certified prior to payment as provided in 7 GAO 25.9 and 25.3, respectively.

c. Travel. Travel Advances and Adjustment for Return of Travel Advances.

(1) Regulations relating to official travel and preparation of travel vouchers are set forth in JTR, Vol 1 and Vol 2, and ER 55-1-2.

(2) A bureau voucher, ENG Form 3005, covering one or more travel vouchers, DD Forms 1351 and 1351-2, certified by the traveler will be processed and listed on a Schedule of Payments, SF 1166. (7 GAO 5040).

(a) If the traveler is assigned to the District Office, the ENG Form 3005 will show an initial charge to the applicable overhead element of the District Office, and as memorandum data, the project ultimately to be charged, if any. Periodically, these ENG Forms 3005 will be summarized by appropriation to be charged on ENG Form 3006. ENG Form 3006a will be used to record sales of the revolving fund and accounts receivable from projects. ENG Form 3006 will reflect the charge against the project as accounts payable of the project, and the breakdown of the project accounts to be charged.

(b) If the ultimate charge is to a military project, an ENG Form 3007 will be prepared from summaries of applicable ENG Forms 3005, to credit sales and to charge work in progress under the Revolving Fund, identifying the military project to be charged in the work in progress accounts. (At the same time a separate ENG Form 3005 will be

prepared for posting to the appropriate military accounts.) Monthly, or more frequently if necessary, a Standard Form 1080 covering these charges will be prepared and processed through the military accounts, clearing out the Work In Progress account balances. (Posting media is ENG Form 4480.)

(3) Travel advances will be made and processed as prescribed utilizing the Disbursing Officer*s Chart D accounts for recording thereof. Pro-forma entries in paragraph 2-24e show the accounts that will be used. A DD Form 1351 will be executed by the employee when requesting an advance for official travel or the authorized movement of household goods. Travel orders for jobsite travel (travel charged directly to Civil projects) will be recorded in the Accrued Expenditure Register from ENG Form 4480 and will be in the same amount as the obligations incurred (para 3-2c(1)(c)). The approved DD Form 1351 will be annotated with the same number as this ENG Form 4480 for identification and control purposes. The DD Form 1351 will be listed on SF 1166 in the same manner as for other payments as described in 7 GAO 5040. One (1) copy of DD Form 1351 will be filed apart from the Accounting Entry/Reference Document and along with other travelers' copies of Dd Form 1351 will reflect the status of the individual advances in support of Chart D, General Ledger Account 816, "Cash in Custody of Travelers." The sum of outstanding DD Forms 1351 on file will be balanced with General Ledger Account 816 each month prior to the preparation of SF 1219 (Statement of Accountability). Repayments will be annotated on the separate file copy of DD Form 1351 which will be filed with the related Accounting Entry/Reference Document (ENG Form 4480) when the advance is completely repaid. A travel advance for a travel order (TDY or PCS) citing USACE civil works funds (96XXXXXX) may only be paid by the disbursing officer whose fiscal station number (FSN) is included in the fund citation of the travel order. This restriction includes issuance of travelers checks only by an agent whose payments to Citicorp are made by the FSN cited on the travel order. However, an advance for a travel order citing civil works funds may be paid by another fiscal station upon receipt of a reimbursable order (DA Form 2544). If an advance is made by reimbursable order, a SF 1080 supported by a copy of the DD Form 1351 must be issued promptly. An advance for a travel order citing military funds may be paid by another military disbursing office using transactions for others (TFO) procedures. Upon submission of actual travel expense statement involving advances made to job site employees, DD Form 1351-2 will be completed as described in pertinent travel regulations with deduction made for the amount of advances outstanding. The DD Form 1352-2 will be the basis for adjustment of ENG Form 4480 amount of travel accrued to actual expense, and recoupment of the travel advance. SF 1166 will be used to record in the

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Cash Disbursements register additional amounts paid to the traveler. Where the advance made is greater than the expenses incurred, the amount owed by the traveler will be billed and the bill number recorded in the Accounts Receivable register with notation "Refund of Travel Advance," simultaneously adjusting the travel accrued to actual expense. For travel citing Revolving Fund appropriation, accrual of costs will be recorded on the basis of the audited claim, DD Form 1351-2. When collection of the advance is received, account 816 "Cash in Custody of Travelers," will be credited.

(4) Travel advances approved to be on a continuing basis to cover frequent trips are not required to be liquidated against the monthly travel voucher. However, the continuing need will be verified and recorded or collection initiated whenever two calendar months pass after date of payment of the last DD Form 1351, without receipt of a travel voucher DD Form 1351-2. Recoupment will be made whenever the duty to which the traveler is assigned no longer requires the advance for frequent or extended duty trips.

d. Advance Payments

(1) No advance of public money will be made except as provided by law (31 U.S.C. 529).

(2) Advance payments are authorized for:

(a) Authorized subscriptions to newspapers, magazines, or other publications (31 U.S.C. 530).

(b) Tuition (31 U.S.C. 529i).

(c) Flood control work, payment to cooperating public agencies for services (33 U.S.C. 701b-2). However, guidance in connection with then-current Treasury Department requirements should be requested of

* HQUSACE, ATTN: CERM-FA prior to making such advances.

(d) Quarterly or annual post office box rental.

(e) Where repeated travel between places but a short distance apart is involved, and a substantial savings or convenience to the Government will result, the purchase of mileage books, street car or ferry tickets and annual permits for toll road. and toll bridge tickets is authorized, provided necessary safeguards are established to insure their use for official purposes only.

(3) Concerning the prohibition of 31 U.S.C. 529, the Comptroller General, having regard for the established responsibility of State and local governments and since danger of loss is minimized when a State or agency thereof is the contractor, has authorized advance payments to State and local government under certain circumstances (25 Comp. Gen. 834 and 39 Comp. Gen. 285). Where advance payments under this authority will exceed \$1,000 guidance as provided for in d(2)(c) above will be requested.

e. Payment for services (non-personal) of gage readers, weather observers, sediment samplers. etc. will be scheduled n SF 1166. Regardless of the type of procurement i.e., contract or purchase order, payment need not be supported by invoice provided a certificate by the responsible official is placed on SF 1166 to the effect that the services were received as evidenced by the reports or records of stream gaging. weather observance, etc., on file.

3-4. Accrued Expenditure Register (ENG Form 3004 and ENG Form 4011).

a. These forms will be used as the book of original entry for all expenditures made, whether from General, Special and Trust Funds or from the Revolving Fund. Individual vouchers related to these funds will be entered in this register currently. Through this register values of goods, services and property received are recorded and the liabilities are taken into the accounts. The information accumulated will provide summary postings to the general ledger. For the purpose of control, the Accrued Expenditure Register will be maintained by appropriation. ENG Form 3004 will be used for manual posting and ENG Form 4011 will be used for posting on accounting machines.

b. The use of the columns on the ENG Form 3004 is explained as follows:

- Column (a) - Bureau voucher date of each entry
- Column (b) - Bureau voucher number
- Column (c) - Particulars necessary to explain the transaction
- Column (d) - Month and year payment is made
- Column (e) - Amount of the liability due creditor.
- Columns (f) and (g) - Credits to accounts other than Accounts Payable. The code number of the general ledger account affected will be entered in Column (f) and the amount in Column (g).

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Columns (h) thru (n) - Amounts applicable to specific accounts to be charged for the services or commodities received and resulting in the liability being recorded. Account designation will be inserted in blank column headings (overprinting or rubber stamps may be used) to meet the needs of Individual offices.

Columns (o) & (p) - These columns on the debit side will be utilized in the same manner as Columns (f) and (g) on the credit side.

This procedure requires that the amount of the liability and other credits be entered on the credit side of the register in Columns (a) and (g) to record the net liability, and distributed on the debit side in Columns (h) thru (p) to charge the appropriate accounts for the service or commodity acquired, thus making the registers self-balancing.

c. ENG Form 4011 has been designed for use in posting on accounting machine. and differs from ENG Form 3004 in the following respects:

- (1) A "Proof" columns has been provided on the extreme left of the form.
- (2) An "Object Class" column has been provided for optional use
- (3) Three columns under "Accounts to be Debited" have been eliminated

Except for the variations noted above, the columns on this form will be used in the same manner as on ENG Form 3004.

d. At the end of each accounting period the registers will be totalled and posted by Journal Entry, ENG Form 3007a to the appropriate General Ledger accounts. The total of these postings to the applicable control accounts will equal the total of the postings to the related subsidiary accounts as made from the individual documents. The Accrued Expenditure Register may be coded so far as object classification is concerned and the recapitulation thereof made periodically (monthly, semi-annually or annually).

3-5. Miscellaneous Procedures

a. Accounting for Refunds. Refunds to appropriations will be recorded in the Accounts Receivable Register in columns especially provided. (See Chapter 4). Through this entry in Accounts Receivable Register, the appropriate asset or expense account originally charged will be credited. It will be noted that (for other than the Revolving Fund, for which no allotment accounts are maintained) the total of the Accrued Expenditure Register less the appropriate refund column on the Accounts Receivable

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Register will equal expenditures net of refunds as reflected on the allotment ledgers.

b. Accounting for Adjustments. When the amount of a disbursement differs from the related amount originally recorded as an accrued expenditure, appropriate adjustments will be made in the Accrued Expenditure Register and the applicable allotment ledger. Bureau Voucher ENG Form 3005, will be used for this purpose. At the time the original Bureau Vouchers are listed on SF 1166 for payment and prior to routing the SF 1166 to the Disbursing Officer the Finance Accounting Section will compute the necessary adjustment between the original amount and the amount to be paid. The adjustment will be detailed on each original Bureau Voucher and the total adjustments periodically (daily, weekly or monthly as necessary) will be summarized on the Bureau Voucher prepared for the adjustment. The Bureau Voucher adjustment will be numbered and cross referenced to each original Bureau Voucher it is adjusting. The adjustment Bureau Voucher will be entered in the pertinent Accrued Expenditure Register and routed in the normal manner for posting. After payment the Finance Accounting Section will insert the necessary cross references to the disbursing officer's voucher number on the adjustment bureau Voucher and file it with the paid vouchers, by Bureau Voucher number.

* c. Refund of Contributed or Advanced Funds. Authority to release (refund) excess contributed funds has been delegated to Division and District Engineers in Appendix A of ER 1140-2-301, dated 1.5 Aug 75. *

* (1) (Rescinded)

(2) (Rescinded)

(3) (Rescinded)

d. (Rescinded)

e. Refund of Unexpended Balances - Consolidated Working
* Funds. Upon completion of the work for which a consolidated
working fund allotment was received, and settlement of all
transactions connected therewith, any unexpended balance
will be reported to HQUSACE (CERM-B) for revocation. A
revocation document and a SF 1080 (Voucher for Transfers
Between Appropriations or Funds) bill in the amount of the
revocation will be transmitted by HQUSACE to the applicable
District Commander for action as follows: *

(1) The revocation document will be posted direct to
the general ledger in the usual manner for revocation of
allotments. Appropriate entry will also be made in the
applicable allotment ledger (and commitment ledger, when
used).

* (2) The SF 1080 will be used as the basis for drawing a
check in the amount being revoked (refunded), and transmitting
the check, with a copy of SF 1080, to HQUSACE (CERM-F). The *
disbursement voucher will be recorded in the Cash Disbursements
Register as a debit to account 844.6 and a credit to account
844.1. The disbursement voucher will not affect the Chart B
accounts.

* (3) Since the disbursement is actually a return of funds
to the agency from which the allotment was received, the
disbursement will be reported on the SF 1220 (Statement of
Transactions According to Appropriations, Funds and Receipt
Accounts) as receipt account 963930 with the amount posted as a
credit in the receipt column. *

f. (Rescinded)

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3-6. Filing and Reconciliation

a. Unpaid Bureau Vouchers (Accounts Payable) Files.

(1) The Finance Accounting Section copies of bureau vouchers will be held in a numeric suspense file (accounts payable file) until notification of payment is received from the Disbursing Section on the SF 1166.

(2) The original bureau voucher and attached supporting documents will be furnished to the Examination Section to be held for invoices or scheduled for payment as described in paragraph 5-19k(8).

(3) With respect to monthly verification of unpaid items, the open accounts payable will be listed by appropriation as of the end of each month including reference to the bureau voucher number. Such listing may be prepared by use of adding machine tape or other informal record.

(4) At the end of each fiscal year a listing of unpaid bureau vouchers, by appropriation, will be prepared in duplicate.
* Districts required to submit separate ENG Forms 3011b (Auto) (para 20-1c(2)), or the trial balance prescribed by paragraph 20-4, will recapitulate the listing below appropriation level as necessary. The listing will be distributed as follows:

(a) Original attached to the Accrued Expenditure Register sheet for October of the new fiscal year.

(b) One copy attached to the Accrued Expenditure Register sheet for September of the closing fiscal year.

b. Paid Vouchers File. After payment by the Disbursing Officer, a copy of the SF 1166 schedule of payments with the original supporting documents will be returned to the Finance Accounting Section for insertion of the Disbursing Officer's voucher number on the bureau voucher and notation of payment on the Accrued Expenditure

Register and on the previously retained obligating document copies. The original bureau voucher with supporting documents will be forwarded to the Examination Section for recording payments to vendors and filing by bureau voucher number pending audit by the General Accounting Office. To record transactions with vendors, copies of the obligating documents may be filed alphabetically or a vendor card file may be maintained. If a vendor card file is used, either a locally designed control form, or DA Form 3900, Bills Register, will be maintained to the extent of recording desired information.

c. As Bureau Vouchers of prior fiscal years are paid, payment data will be inserted only on the original listing of the SF 1166 without recourse to the Accrued Expenditure Registers of prior fiscal years.

3-7. Disbursement Procedures and Records.

a. Retention of Records.

(1) Effective 1 July 1953, all vouchers, contracts, schedules, accounts current, and other related and supporting documents will be retained by the accounting office where the related books and records are kept. With the exception of the basic vouchers covering transportation services and supporting documents, all records of financial transactions relating to fiscal years for which the audit has not been completed, and records relating to the latest fiscal year for which the audit has been completed, will be retained for use in connection with any current audit and until the records have served all administrative requirements.

(2) Retention and disposition of Finance and Fiscal files will be in accordance with AR 25-400-2.

(3) Each month after the disbursing officer's Statement of Accountability has been reconciled and submitted to HQUSACE, basic documents covering payments to carriers for transportation services, supported by accomplishment copies of related voucher schedules (excluding original ENG Form 4480) will be forwarded promptly to the Office of Transportation Audits (FWA), General Services Administration, Washington, D.C. 20405. (See paragraph 21-2.) To facilitate the handling of accounts, the shipping cartons used for the transmission should not exceed 15" long, 12" wide and 10" deep as specified in Federal Stock Number 8115-290-3379. The original copies of all transportation voucher schedules will be retained in support of the Statement of Accountability. Duplicate copies of all transportation voucher schedules and supporting basic documents transmitted to the General Services Administration should be retained with original ENG Forms 4480 for use in connection with the current audit.

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* b. (Rescinded)

c. Prompt Payment Act (Public Law 97-177). Disbursing officers are required by law to pay their bills on time, to pay interest penalties when payments are made late, and to take discounts only when payments are made within the discount period. If no date is specified in the contract, payment will be made 30 calendar days after receipt of a proper invoice or 30 calendar days from acceptance of the goods or service; whichever is later. When advantageous, form letters meeting local requirements will be used in following up on non-receipt of invoices from vendors. *

d. Discounts.

(1) When cash discount has been offered for prompt payment, every effort should be made to process the invoice within the discount period and in accordance with the specific terms upon which the discount has been offered by the contractor or supplier. When the amount of discount offered does not justify special handling the invoice may be processed with nondiscount invoices, and discount deducted only if paid within the discount period.

(2) Generally, the discount period is considered to begin from the date of delivery or the receipt of the correct invoice in the office specified by the Government, whichever is later.

(3) Unless otherwise specified in the contract, the date of payment for time discount purposes is the date on which the Government check is mailed. The date of mailing check should be a matter of record.

(4) The time discount provided in the contract will be computed on the gross earnings before deduction for retained percentage, liquidated damages, etc.

(5) Accounts which, through no fault of the contractor, cannot be paid within the discount period will be paid in the full amount.

* (6) A record will be maintained of all discounts offered, taken, not taken (time value), and lost to facilitate reporting. This record will include vendor name, voucher reference and reasons for lost discounts. *

(7) All offers of discounts appearing on vendors invoices will be considered as authorizing the deduction of discount if earned. If the discount terms of the contract or purchase order are not in agreement with the discount offered on the vendors invoice, the one offering the discount most advantageous to the Government will be taken.

(8) If there is any question as to the right to deduct the discount, the disbursing officer will make the deduction, and the payee may accept payment under protest and file claim in the General Accounting Office for refund of the amount deducted.

e. Payments to Government Printing Office. The following procedure will be observed in connection with requests for printing and binding work to be done by the Government Printing Office which are processed through OCE. Upon receipt of finished work from the Government Printing Office chargeable to civil functions appropriations, a Receiving Report (ENG Form 3051) will be prepared and forwarded without delay to the Finance and Accounting Support Office, where payment will be made for such work.

f. Certificates of Settlement.

(1) Certificates of Settlement issued by the General Accounting

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Office chargeable to funds under the supervision of the Chief of Engineers will be forwarded to the Chief of Engineers for transmittal to the disbursing officer of the district concerned for payment. Upon receipt by the District Engineer, prompt payment will be made. The Chief of Engineers will be advised if for any reason payment cannot be effected within 48 hours from date of receipt of the Certificate of Settlement.

(2) When a Certificate of Settlement is chargeable to an appropriation in an amount that is not all due one claimant, two or more checks will be drawn, one to each claimant. If any part of the settlement is for deposit to an appropriation or general fund receipt account, as set forth in the Certificate of Settlement, a check for the amount thereof will be drawn payable to the Treasurer of the United States, and disposed of by forwarding the check to the proper disbursing officer or depositing it to the credit of the Treasurer of the United States.

g. Settlement of Certain Real Estate Transactions. Vouchers covering payments in connection with real estate transactions which are settled locally need not be supported by copies of documents which are in the central files of the district office provided the following requirements are complied with:

(1) The central files will not be retired until after receipt of notice of completion of audit from GAO.

(2) The supporting documents should accompany the payment voucher to the Finance and Accounting Officer and be returned to the central file after payment.

(3) The payment voucher should contain reference to the file containing the supporting document.

3-8. Intra-District Transfers. See procedure described in Accounts Receivable procedures in Chapter 4. ENG Forms 3006 will be treated in the same manner as provided for ENG Form 3005.

3-9. Cash Disbursements Register

a. Register Description. The Cash Disbursements Register, ENG Form 3001 is designed to serve as a book of original entry which permits daily totaling of disbursements made and a medium for summary as well as detailed posting to the general ledgers. General Ledgers will be posted monthly except that during critical periods, journalizing and posting may be accomplished more frequently at the discretion of the District Engineer.

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Column (a)-Date

Column (b)-Reference

Column (c)-Particulars

Columns (d), (e), (f), (g), (h), and (i) - Record all charges made to accounts payable as they apply to respective appropriations.

Columns (j), (k), (l) and (m) - Record account numbers and amounts (debits and credits) for miscellaneous entries to accounts for which special columns are not designated.

Column (n) - Checks issued (net cash disbursements) by the local disbursing officer.

Column (o)- No check transfers. Offsetting entries are made in the appropriate columns on the debit side of the register. The transaction is also entered in the "No check transfer" column of the Cash Receipts and Deposits Register. At the end of any day the total of Column (o) of the Cash Disbursements Register and Column (g) of the Cash Receipts and Deposits Register should agree.

Columns (p), (q), (r), (t) and (u) - Salary deductions made for retirement fund, federal income tax, purchase of bonds, Government Life Insurance, and state or territorial income tax.

Column (s) Deductions made from contractor*s earnings and as a guarantee of satisfactory performance.

b. Summary Postings. The register will be totaled monthly (or as required) and posted by journal entry ENG Form 3007a to the General Ledger Accounts.

Accounts to be Debited

Column (d) Appropriated Funds - 96x4902 Revolving Fund - General Ledger Accounts 341 and 844.6.

Columns (e) thru (i)-Appropriated Fund. - Specific Appropriation - General Ledger Accounts 141 and 844.6 for the appropriation named in the column heading.

Column (k)- Miscellaneous entries to General Ledger Accounts as indicated in columns (j) and (l)

Columns (p) thru (u) -Deposit Fund Voucher deductions - General Ledger Account 852.

Accounts to be Credited

Column (d) Appropriated Funds - 96x4902 Revolving Fund - General Ledger Account 310

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Columns (e) thru (i) - Appropriated Funds -Specific Appropriation
General Ledger Account 110
Column (m) Miscellaneous entries to General Ledger Accounts as in-
dicated in columns (j) and (l)
Column (n) Checks Issued - General Ledger Account 844.1
Column (o) No Check Transfer - General Ledger Account 844.-
Column (p) thru (u) - Deposit Fund Voucher Deduction - General
Ledger Accounts 844.2 and 861 for the Deposit Fund Symbol
named in the column heading

3-10. Use and Accounting for Imprest Funds. The provisions of ASPR and AR 37-103-1 will be followed in the establishment and use of imprest funds for small purchases for civil activities, excepting paras 10, 13f and g of AR 37-103-I which are not applicable to civil activities. Supplemental provisions in accounting for reimbursements, travel advances and expenses are provided below. *

a. The Standard Form 1129 Reimbursement Voucher will be covered by ENG Form 3005 Bureau Voucher (Procurements) to process charges for purchases made from Imprest Fund cash to the cost, general, and allotment accounting records.

b. Travel expenses for temporary duty travel chargeable to Civil Funds may be paid from Civil imprest funds when the total of expenses covered by the voucher does not exceed \$150.00 or \$300.00 under emergency conditions as locally determined. A liberal interpretation is intended as to conditions constituting an emergency allowing the higher limit.

c. Application for travel advances, DD Form 1351, not in excess of \$150.00 or \$300.00 under emergency conditions as locally determined may be processed. Where advance is obtained by DD Form 1351, reference thereto showing amount of the advance will be annotated on the supporting copy of travel order for filing with DO paid copy of SF 1129. *

3-11. The Comptroller General of the United States.

a. The authority of the Comptroller General to decide any questions involving a payment to be made by any agency and to investigate all matters relating to the receipt, disbursement and application of public funds, and to make regular and special reports is contained in the Budget and Accounting Act, 1921, 42 Stat. 20, 31 U.S.C. 41 and seq. It also made final and conclusive on the executive branch the decision of the Comptroller General and the balances certified by the General Accounting Office in the settlement of public accounts.

b. A disallowance by the General Accounting Office may be removed by the Comptroller General only.

c. Disbursing officers or the head of any executive department may apply for and the Comptroller General will render his decision upon any question involving a payment to be made by them or under them, which decision, when rendered, will govern the General Accounting Office in passing upon the account containing said disbursement (See Sec 8, Act 31 July 1894, 28 Stat 208; 31 U.S.C. 74; M. L. 1949, Sec 1653).

d. The Comptroller General will not render decision to disbursing officers upon questions of law pertaining to payments which have been made.

e. Applications to the Comptroller General by any disbursing officer for a decision as to the legal authority for paying any voucher of which there are reasonable doubts as to the propriety of payment and

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in advance of which payment he desires authoritative instructions, will be accompanied by an approved voucher covering the payment proposed, and by copies of contracts if unnumbered, or other papers upon the construction of which the questions submitted depends, and will contain the affirmative statement of the officer making same that he is a disbursing officer and that the voucher submitted has been presented to him for payment. Such applications for advance decision will be submitted over the signature of the disbursing officer, as the law authorizes only disbursing officers and the heads of departments to obtain such decisions. All papers submitted to the Comptroller General to establish facts in connection with a request for an advance decision will be retained by the Comptroller General in the absence of a request for the return of the papers, substituting therefor, for the files of the Comptroller General, a separate communication embodying all of the facts.

f. Any person whose accounts may have been settled by the General Accounting Office, or the head of the department, may request a review of the said account by the comptroller General of the United States, whose decision upon such review will be final and conclusive upon the executive branch of the Government (See Sec. 8, Act 31 July 1894 (28 Stat. 207; 31 U.S.C. 74; M L. 1949, Sec. 1656); Sec. 304, Act 10 June 1921 (42 Stat. 24; 31 U.S.C. 44; M.L. 1949, Sec. 1646) and 1 Comp. Gen. 775).

g. If an officer refunds an amount disallowed he may then make a claim on the General Accounting Office, and if payment is refused, he has a right to apply to the Comptroller General for a review of the General Accounting Office a adverse action, provided application is made within a year of such action.

h. Requests by disbursing officers for an advance decision should be in letter form signed by the disbursing officer, addressed to the Honorable Comptroller General of the United States, accompanied by the certified voucher in quadruplicate covering the payment proposed, citing the appropriation property chargeable, supported by all documentation necessary to the decision. The affirmative statement of the disbursing officer that he is a disbursing officer and that the voucher has been presented to him for payment is required. Submission should be as an inclosure to letter addressed through channels to the Chief of Engineers ATTN: ENGEC-FA, who will supplement the case if deemed necessary.

3-12. General Accounting Office.

a. The General Accounting Office was created by the Budget and Ac-

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counting Act, 1921, 42 Stat. 20, 31 U.S.C. 41 and seq. and under the direction of the Comptroller General of the United States is charged with the examination of all accounts of salaries and incidental expenses of the Office of the Secretary of the Army and all bureaus and offices under his direction, all accounts relating to fortifications, rivers and harbors, and to all other business within the jurisdiction of the Department of the Army.

b. The accounting functions of the Corps of Engineers are subject to site audit by the General Accounting Office under regulations prescribed by that office. The auditors will be rendered necessary assistance in the conduct of the audit. Findings brought to the attention of the District Engineer will be given prompt attention toward correction of errors.

c. Correspondence received direct from the General Accounting Office for information concerning vouchers covering final payments under contracts required by that office in certifying "date of final settlement" of contracts under the Miller Act, 24 August 1935, 49 Stat. 794, will be extended prompt attention, including follow-up correspondence in clarification of any phase of the contract work as may be found necessary. In any case where all of the information called for cannot be furnished for any reason, an interim reply will be made immediately to the General Accounting Office, including such information as then available, with advice as to the approximate date when a complete reply can be furnished.

d. The matter of whether a case involving doubt as to propriety of payment requires settlement by the Claims Division of the General Accounting Office or advance decision of the Comptroller General of the United States is for determination generally on the principles herein given. Existing law authorizes a disbursing officer to request an advance decision whenever he has a doubt as to the legality of a proposed payment on a voucher presented to him. The law also provides for settlement of claims by the General Accounting Office. The Comptroller General has ruled that settlements by the General Accounting Office properly include cases which involve question of fact or completeness of evidence rather than of law. The distinction is close. It is important to note that grounds upon which settlements are made by the General Accounting Office may be applied generally only to the particular cases involved; that they are not published; and that same

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are subject to appeal to the Comptroller General. On the contrary, advance decisions by the Comptroller General establish rules and principles which are published for the general information of all concerned. These decisions are for use as precedents in similar cases and are final upon all Federal Agencies. Therefore, where a case involves no question of legality or general principle requiring an advance decision and the cause of doubt consists primarily of incompleteness of facts or evidence pertinent alone to the particular case involved or where a case is clearly not allowable under existing law or decisions in the opinion of the disbursing officer but the claimant insists on submission, such cases are generally for settlement by the Claims Division of the General Accounting Office. Claims for settlement or advance decision must be submitted through channels. this is intended to assist field services in procedures and not to be conclusive as to all cases.

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CHAPTER 4

* ACCOUNTS RECEIVABLE AND COLLECTION PROCEDURES

4-1. General. AR 37-1 (Army Accounting and Fund Control) and AR 37-103 (Disbursing Operations for Finance and Accounting Offices) prescribe accounting policy and procedures for recording, billing, aging and disposition of all funds due the United States. These procedures must be followed except where Federal laws provide specific statutory authority for disposition of certain civil and revolving fund (RF) receipts.

4-2. Accounts Receivable (A/R).

a. Accrual Basis of Accounting for Accounts Receivable. Under the accrual basis of accounting, receivables representing amounts due from others are accounted for as assets from the time the events giving rise to such claims are completed until the time they are either collected, converted into other resources, waived or determined to be uncollectible in whole or in part. A/R includes all amounts due the United States arising from taxes, sales of goods and services, sales of real and personal property, interest, overpayments, fees, duties, rents, leases, royalties, services, claims, damages, audit disallowances, travel advances in excess of authorized travel entitlement, unrecouped delinquent travel advances, fines, penalties, forfeitures, dishonored checks, and administrative costs assessed on delinquencies.

(1) Amounts due the U.S. Government must be recorded accurately in the appropriate receivable account in the accounting period during which the transaction or event giving rise to the receivable occurs.

(2) Receivables must be maintained until amounts due are collected or determined to be uncollectible, written-off, or waived.

(3) A/R must be aged, debt collection pursued, and uncollectible accounts minimized.

(4) Accounting records for receivables must be maintained so that only such transactions affecting the receivable for the accounting period are included.

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* b. Categorized A/R in the Accounting Records. General Accounting Office (GAO) accounting principles and standards require A/R to be categorized in the agency accounting records under the fund, appropriation, or receipt account where the receivable is to be deposited when collected and disclosed in the agency financial statement under the following headings:

- (1) A/R
 - .from individuals
 - for taxes
 - for goods and services provided
 - .from corporations
 - for taxes
 - for goods and services provided
 - .from other federal government entities
 - .from other countries
 - .from states and local governments

- (2) Loans and/or Notes Receivable
 - .from individuals
 - .from corporations
 - .from other federal government entities
 - .from other countries
 - .from states and local governments

c. Preparation and Dispatch of Bills. Treasury Financial Manual (TFM), part 6, chapter 8000 (Cash Management) requires prompt billing action on all amounts due the United States. The USACE Command Finance and Accounting (F&A) officer is responsible for the preparation of invoices for goods or services furnished to individuals and organizations outside the U. S. Government. The F&A officer will ensure each bill is prepared and dispatched within five working days after the day the billing office is advised that the goods have been shipped or the services rendered. The due date for receipt of the remittance shall not be more than 30 days from the date of the billing. Partial billing may be rendered when determined to be cost effective or when specified by the terms of a contract.

d. Recording Interest Due. Interest on A/R from the public shall be recorded in the accounting period when interest income is earned even if not yet received. Interest shall continue to be recorded monthly, even when regular payments are not made or until the related debt is officially declared to be in default or a debt agreement modification action is taken. The provisions of 31 USC 3717 generally require all agencies to charge interest (as well as administrative costs and penalties) on delinquent

debts with the public. Non-appropriated funds (NAF), states and local governments are not considered the public. Treasury interest rates for delinquent A/Rs are published quarterly. Charges for late payment of amounts owed the U. S. Government must be included in all contracts under which goods or services are sold outside the Federal Government.

(1) Interest, penalty and administrative fees will be applied in accordance with AR 37-1.

(2) Interest, penalty and administrative fees collected will be promptly deposited in the General Fund of the United States as miscellaneous receipts. See paragraph 4-12d below.

e. Advance Payments. If advance payments are not made, the furnishing of goods and services between agencies of the U.S. Government on a reimbursable basis under 31 USC 1535, or similar provisions of law, places certain responsibilities on the billing agency as follows:

(1) The billing system must provide for forwarding bills to another government agency for reimbursement only after there is evidence of actual receipt of goods or services by the billed agency. A monthly billing schedule must be established by the agencies involved.

(2) Each billing must be prepared so that the billed agency can readily identify the related order.

(3) A/R established on the basis of bills to another government agency must be collected promptly. A disputed interagency bill for goods or services, together with applicable documents and reports, may be submitted for resolution and settlement by the billing agency to the Claims Group, Accounting and Financial Management Division, United States General Accounting Office, WASH DC 20548. Any disputed interagency bills will be routed through HQUSACE (CERM-F) to GAO.

4-3 Billing Procedures.

a. The Process. Bills will be issued promptly for all amounts due the United States. Generally, separate bills will be rendered covering each amount due; however, in instances where it is known that several billing transactions will mature during a given month to the same debtor or owing government agency, a consolidated bill may be prepared. Bills to other government agencies should not be submitted for amounts of \$100 or less,

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- * except for final billings. All billings to public debtors will include a statement notifying the debtor of the requirement of the Debt Collection Act of 1982 (Public Law 97-365). The statement will include the current Treasury rate for late payment, notice of the 6% penalty and the \$15 administrative (handling) fee. Debts become more difficult to collect with age. The intent of assessing interest, penalty and administrative charges is to stimulate payment. Example is as follow:

"Payment of this bill is due and payable upon receipt. In accordance with the Debt Collection Act of 1982 payment not received on or before _____ will be assessed an interest charge at the rate of _____ % per annum, computed from the date of this bill. In addition, a \$15 administrative (handling) fee will be charged on all delinquent accounts and an additional 6% per annum penalty will be assessed on accounts over 90 days delinquent. This penalty will also be computed retroactive to the date of the bill."

(1) All pre-billed items (e.g., lease of excess civil owned project land) will normally be billed in the civil, military or RF accounting activities, as appropriate. However, billing may be prepared in the section of the F&A branch most suitable, as determined by the F&A officer.

(2) The bill numbering system will consist of the prefix B, the fiscal month (2 digits), the last two digits of the current fiscal year, followed by a four-position sequential number beginning with 0001 each month for civil and RF appropriations and 6001 for military appropriations. For control purposes, alpha characters may be used in the first digit of the sequential number (e.g., A001 to identify type of receivable). ENG Form 3158 (Bureau Voucher or Obligation Document Number Register) or a similar automated method will be used to control assignment of bill numbers. For control purposes, the first digit of the sequential number may be used to identify the type of receivable, in which case, a separate control register will be required for each type of receivable established. For example, travel billings would be assigned sequential bill numbers beginning with T001.

(3) Files of both A/R and claims receivable applicable to civil and RF activities will be maintained in the civil and RF accounting sections, respectively, pending receipt of remittance. Bills pertaining to military activities will be filed in the military accounting section pending receipt of remittance. If the F&A Office has an analysis and reconciliation unit, the *

* accounts and claims receivable files may be maintained in the unit pending collection.

b. Transactions by Others (TBO) and Transactions for Others (TFO) Procedures. See paragraph 4-16c for TBO and TFO for inter-Army and inter-Department of Defense reimbursable orders.

c. Billing Documents to be Used.

(1) Letters. Any letter (used as a billing or debt notification) to a non-federal government customer (except NAF, state and local governments) must inform the remitter that the due date is 30 days from the date of the letter and that late payment (administrative handling fee) and interest will be assessed if the bill is not paid within the 30-day time frame. Penalty fees will be applied after 90 days. See paragraph 4-3a above.

(2) DA Form 1857 (Statement of Account) may be used as the billing document for all charges except reimbursable billing for intra-government transactions. (Instructions for completion of form; see AR 37-1, figure 12-6, page 251.) The DA Form 1857 must also inform the public debtor of the requirements of the Debt Collection Act of 1982. See paragraph 4-3a above.

(3) SF 1080 (Voucher for Transfers Between Appropriations and/or Funds) or an authorized automated form is used for billing government agencies and may be used to bill NAF where payment by check is required in settlement of the account.

d. Preparation of Bill for Accounts Receivable.

(1) ENG Form 4480 (auto) (Accounting Entry/Reference Document) is the form or format used to input the accounting entry into the automated accounting system. ENG Form 4480 (auto) will be prepared as prescribed by the applicable automated accounting user manual including input through the Automated Funds Control System.

(2) SF 1080 or an authorized automated form used in lieu of the SF 1080, will be prepared in quadruplicate, as a minimum. The original (or a copy marked "Original") and one copy will be forwarded to the debtor agency. One copy will be attached to ENG Form 4480 (auto) (or document printed from the Funds Control System) and held in the open document file of A/R pending receipt *

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* of collection. A copy must also be provided the disbursing section to assist in identifying the remittance received. All SF 1080 bills will be reviewed by the appropriate supervisor to verify accuracy and completeness. Copies of pertinent documentation must be attached to the bill or sufficient narrative information (ordering office document number) included in the description to enable the debtor agency to readily identify the services/materials covered by the bill. SF 1080 bills for PROSPECT training courses issued by Huntsville Division will be documented by a DD Form 1556 (Request, Authorization, Agreement, Certification of Training and Reimbursement) for each attendee.

(3) All bills, whether to another government agency or outside parties, must indicate that remitters must inscribe checks payable to the order of the F&A officer of the specific organization maintaining the account to be credited, rather than to the Treasurer of the United States (e.g., "F&A Officer, Baltimore District"). However, any remittance payable to the Treasurer of the United States must be accepted and processed, notwithstanding the inscription. In no event should remitters be instructed to make checks, money orders or other instruments payable to the F&A officer by name.

(4) Bills for Collection Prepared in Centralized F&A Offices.

(a) For those districts, divisions and other USACE Commands operating under a centralized F&A concept, the A/R and claims receivable documents including the ENG Form 4480 (auto), will be prepared by the F&A office or center performing the centralized accounting service, except as indicated below.

(b) When it is necessary for the serviced F&A office to prepare a bill due to expediency or when it is determined more efficient by agreement between the F&A center and the serviced district, that office will secure a bill document number from the centralized office or center, prepare the bill, send the applicable copy or copies to the debtor or agency, and forward the required copies to the servicing district or center for preparation of the ENG Form 4480 (auto) or, if applicable, the serviced district may prepare ENG Form 4480 (auto) in lieu of the servicing district/center.

(c) Under a centralized F&A operation, the payor must be directed to send the remittance to the F&A officer or center performing the accounting service; however, under varied

* circumstances (i.e., receivables covering navigational accidents), the preparing office may request that the remittance be sent to the serviced office (by agreement between the F&A center and the serviced district) for deposit by a designated official to the account of the disbursing officer.

(d) All amounts due, or collected, will be processed through the respective general ledgers as A/R, including Trust Fund Receipts. On collections received without prior billing (i.e., bid deposits, sale of plans and specifications, etc.), DD Form 1131 (Cash Collection Voucher) may be used in lieu of preparing after-the-fact billing document. It is important that the DD Form 1131 contains sufficient information to fully document each collection. In addition, the complete fund citation, including the project/cost account code, must be shown for each collection listed. The serviced district will forward necessary copies of the DD Form 1131 to the servicing office or center for preparation of ENG Form 4480 (auto).

(5) USACE Commands local billing policy must ensure that any billings initiated outside the F&A office will not be sent to the debtor without furnishing a copy of the billing document or letter to F&A for recording in the official accounting records. The ideal procedure is to have the outside office provide the data to the F&A office for the preparation of the billing. This procedure ensures billings are not sent to debtors without the knowledge of the F&A office.

e. Federal Emergency Management Agency (FEMA). FEMA billings must be prepared properly and bear the proper signatures. The district emergency manager must review and sign each FEMA billing that involves emergency management before they are sent to FEMA for payment. The billing must be prepared in accordance with specimen format provided in ER 11-1-320, appendix C. FEMA regions will return the billings if the billings are not signed by the emergency manager or in the correct format.

4-4. Object Class (Element of Resource). "Object Class" definitions may be found in Office of Management and Budget (OMB) Circular A-11 and "Military Accounting Element of Resources" in the AR 37-100-XX series.

a. Appropriation Refunds (Civil and Military Activities). The object class for A/R covering appropriation refunds will be the same class as used on the original expenditure.

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* b. Appropriation Reimbursement (Civil and Military Activities). Object class codes are not required for A/R applicable to appropriation reimbursement.

c. General Fund Receipts and Deposit Fund Receipts (Civil and Military Activities). Object class codes are not required for these types of receipts.

d. Repayments (Revolving Fund).

(1) Billing to Other Corps Offices. Object class codes for accrued expenditures recorded in the RF will not be reduced by billings of RF sales. When billing (SF 1080) other Corps offices for such sales, the description of work performed will include a breakdown of "labor services" and "other services".

(2) Billing to Appropriations of the Same District. The object class for warehouse issues, travel and work performed for civil appropriations will be billed to and recorded under the appropriation as object class 253 services rendered by the RF; 21 Travel and Transportation of Persons; 26 Supplies and Materials; and 31 Equipment, as applicable. Individual billings of less than \$5.00 will have object class 253.

(3) Estimated Billing for Revolving Fund Expenses. The object class of estimates of accrued expenditures will be recorded under object class 253 when more than one object class is involved in the actual transfer. This applies to distribution of plant, equipment and facilities operations, overhead, etc.

(4) Billing to Other Agencies. Billings for work performed for Army, Navy and Air Force installations; other government departments and agencies; municipalities; and private parties will show the total charge as object class 25.

4-5. Filing and Control of Accounts Receivable and Claims Receivable.

a. Filing A/R. After processing bills through the automated accounting system, A/R documents will be filed in an "open" receivable file by bill number or by project until collected, transferred to claims receivable (civil work activities only, General Ledger Account (GLAC) 114), or written off. The open AIR will be maintained by the accounting units or section preparing the billings or they may be maintained in a centralized A/R, debt collection or analysis and reconciliation section or unit if the F&A officer has determined this method provides better internal controls. *

b. Monthly Reconciliations of AIR. At the end of each month, the files of open A/R documents will be reconciled with the lists of open items and GLAC balances produced by the automated accounting system. The reconciliations will be maintained on file in the F&A office for one year as evidence that reconciliations are performed monthly.

c. Outstanding Claims Receivable (Civil).

(1) Claims receivable for civil accounting will be filed the same as A/R. See paragraph 5a above.

(2) A listing of open claims receivable is not provided by the automated accounting system, therefore, it is necessary to prepare a manual listing by bill number. The listing must be reconciled monthly with the applicable civil GLAC 114 balance.

4-6. Claims Receivable (Civil).

a. Description. Claims receivable represent civil accounting bills due or balances which may not be collectible because of pending or subsequent litigation or adjudication or other reasons. The balance of civil works A/R will be transferred to claims receivable GLAC 114, if and when, the collection becomes doubtful, in whole or in part.

b. Claims Receivable Documentation. Claims receivable will be documented on the same forms which are prescribed in this chapter for A/R and will be numbered and registered in a continuing series. Pending collection, claims receivable will be filed separately from A/R. Claims receivable bills will be reclassified as A/R upon collection.

* c. Damage Claims. Upon favorable conclusion of litigation for damage claims due USACE from the public and receipt of damage settlements, the Department of Justice will forward a settlement check to HQUSACE (CECC-K). Upon receipt of the settlement check, CECC-K will forward the check and pertinent data related to the claim to CERM-F for forwarding to the appropriate District Command. CERM-F will forward the settlement check to the appropriate District Command, by memorandum, for collection. The memorandum will provide all data necessary for collection into the appropriate account. Upon receipt of the check and memorandum from CERM-F, the District Command will take appropriate action to clear the open claim receivable and collect the funds received into the appropriate account as an appropriation reimbursement. The resulting uncommitted balance will subsequently be withdrawn by a revoking directive from

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- * CECW-OM. Under no circumstances are the funds collected in settlement of a damage claim available for local use. In those instances in which the litigation has been unsuccessful, CERN-F will promptly notify the District Command and provide information necessary to liquidate the GLAC 114 balance. *

4-7. Reporting Delinquent Accounts Receivable. A/R (civil, RF and military activities) will be aged monthly and delinquent A/R reported through the comptroller or resource manager to the commander as prescribed by AR 37-1. The commander is authorized to delegate down to the resource manager officer the review of delinquent A/R.

4-8. Delinquent and Uncollectible Accounts Receivable/Claims Receivable, and Transfer and/or Charge Off of Receivables. It is the direct responsibility of the installation commander or other officials under which the transaction arose to effect collections due in connection with any Corps of Engineers activities. F&A officers* collection procedures must be comprehensive, vigorous and applied in accordance with applicable laws and regulations.

a. Delinquent and Uncollectible Accounts Receivable (Military). The Receivables and Debt Management chapter of AR 37-1 categorizes debtors on the basis of similarity of collection methods and the uniformity of subsequent actions upon delinquency. These procedures will be followed in connection with any delinquent and uncollectible receivable pertaining to Army, Air Force or other military funds under the jurisdiction of the Corps of Engineers. The guidelines of paragraph 4-8b(4) below will be followed prior to write-off or transfer to DFAS.

b. Delinquent and Uncollectible Accounts Receivable (Civil and Revolving Fund).

(1) 31 USC 3711(a) authorizes Federal agencies to avoid unnecessary litigation by compromising, suspending or terminating collection actions under certain conditions and if the claim is not more than \$100,000 (excluding interest) and has not been referred to another executive or legislative agency for further collection action.

(2) Under AR 27-20 (Claims), the compromise, suspension or termination of claims are delegated to the Corps of Engineers designated claims attorney at each USACE Command. The designated claims attorney at each USACE Command should be appointed by the commander with approval by the HQUSACE, Chief Counsel (CECC). The criteria for appointment is outlined in AR 27-20.

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Appointment, duties and authority arising out of civil functions of the Corps of Engineers are further provided in ER 27-1-1 (Claims and Litigations). Authority to compromise, suspend, or terminate collections or claims are as follows:

(a) To Chief, Counsel HQUSACE (CECC) for claims of \$20,000 or less.

(b) To division counsel (claims officer) for claims of \$10,000 or less.

(c) To district counsel (claims officer) for \$5,000 or less.

(3) The standards for compromise, suspension or termination of claims are outlined in detail in AR 27-20. The basic standards from AR 27-20 for termination of collection actions are as follows:

(a) Inability to collect any substantial amount.

4-10.1 (next page is 4-11)

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- * (b) Inability to locate the debtor.
- (c) Cost will exceed indebtedness.
- (d) Claim legally without merit.
- (e) Claim cannot be substantiated by evidence.

(4) While the Corps of Engineers must send at least one demand letter, USACE Commands are no longer required to send three demand letters in every instance for every debt. However, USACE Commands may send more demand letters if circumstances warrant. The civil and RF accounting activities will pursue the following guidelines before forwarding the delinquent receivable to the claims attorney:

Delinquent Accounts Receivable

	Dollar Range \$ 1-100	Dollar Range \$101-1000	Dollar Range over \$1000
1st Debt Notice after 30 days	Yes	Yes	Yes
2nd Debt Notice after 61 days	Optional	Yes	Yes
3rd Debt Notice after 91 days	Optional	Yes	Yes
Salary Offset	Yes	Yes	Yes

Note: 5 USC 5514 provides authority for collection of debts by offset from the current pay accounts of an employee when a judgment has been rendered against the employee in favor of the United States. A current Civilian Employee Debt Collection Table is provided in AR 37-1, chapter 15, table 15-1, pages 284 and 285.

(a) If the above conditions are met, delinquent A/R from the public debtors, where the principle value is less than \$5,000, may be written off by the claims attorney. Delinquent A/R referred to the claims attorney must be transferred from GLAC 113 to claims receivable GLAC 114 (see paragraph 4-6). Documentation of all follow-up actions and the approval by the claims attorney must be maintained. The related interest or administrative fees will also be written off USACE Commands may not contract with

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public (non-government) collection agencies for collection of civil and RF past due A/R from public debtors without prior written approval from HQUSACE (CERN-F).

(b) F&A officers must consider referrals to the Internal Revenue Service (IRS) for tax refund offset for delinquent A/R with the public that exceed \$100. The IRS referral should be considered before write-off by the claims attorney. HQUSACE (CERM-FC) will publish a Letter of Instruction (LOI) each year for referrals to the IRS.

(5) RF A/R for reimbursable orders can not be waived for any amount. The waiver of the A/R would reduce the cash corpus of the RF.

(6) Outstanding travel advances in Chart D, GLAC 816, Cash in Custody of Traveler will not be written off from the Chart D account. They must be charged to appropriated funds, thereby replenishing GLAC 816. An A/R will be established in the appropriation charged. Once the AIR is established in the applicable appropriation, all collection options must be exhausted, such as, salary offset, retirement offset and IRS tax refund offset before the A/R can be written off.

c. Claims Against Debtors Involved in Bankruptcy/Insolvency (Civil, RF and Military Activities). The provisions of AR 37-103, chapter 13 will be followed upon receipt of notice of bankruptcy or insolvency involving any contractor indebted to the Corps of Engineers.

* 4-9. Waiver of Claims of the United States for Erroneous Payment of Pay and Allowances.

a. An application for waiver of erroneous payment will be processed in accordance with AR 37-104-3 (Military Pay and Allowance Procedures, Joint Uniform Military Pay System-Army (JUMPS-Army)).

b. Applications will be submitted on DA Form 4943-R (Application for Waiver of Erroneous Payment (EPMT)). The applicant will submit an application to the Commander (Chief of Staff at HQUSACE) of the installation at which employed when erroneous payment was made.

c. The Commander/Chief of Staff is responsible to designate an appropriate processing office (usually the servicing Finance and Accounting Office) to review the application submission and

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* determine whether it is complete and may be considered for waiver.

d. When a report of investigation is necessary, an acceptable application will be provided to the Commander of the installation that caused the erroneous payment (for erroneous payments of pay this is usually the Commander of the servicing human resources office or the payroll office) who will appoint an investigating officer in accordance with AR 37-104-3, paragraph 60-7e (2).

e. The investigating officer will:

(1) Review all supporting documentation required by AR 37-104-3, paragraph 60-7g and any additional information needed to assist HQUSACE or GAO in making an informed decision.

(a) Examples for erroneous payments of pay are: SF 50 (Notification of Personnel Action); SF 2089 (Health Benefits Registration Form); SF 2810 (Notice of Changes in Health Benefits Enrollment); SF 2817 (Life Insurance Election); readable copies of employee leave and earning statement where applicable; and comments from interviews conducted with the employee, immediate supervisor, or other involved personnel.

(b) Examples for erroneous payments of allowances are: Request and Authorization for TDY Travel of DoD Personnel (DD Form 1610); Travel Voucher (DD Form 1351); Travel Voucher or Subvoucher (DD Form 1351-2); and documents supporting Relocation Income Tax Allowance (RITA) calculations.

(2) Examine pay analysis worksheets and individual pay records for erroneous payments of pay. This data can be obtained from the Central Payroll Office.

(3) Provide the report of investigation to the designated processing office.

f. The designated processing office will:

(1) Submit an application for waiver of erroneous payment of pay to the Omaha District Finance and Accounting Officer. The application package must include the original application, and when necessary, the original report of investigation, a copy of the investigating officer's appointment letter and copies of all supporting documentation. The Omaha District Finance and Accounting Officer will prepare a detailed computation of the

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- * debt in accordance with AR 37-104-3, paragraph 60-7h and submit it through the Missouri River Division Finance and Accounting Office to HQUSACE, Attention, CERM-F.

(2) Submit an application for waiver of erroneous payment of allowances, including supporting documentation and, when necessary, the original report of investigation and a copy of the investigating officer*s appointment letter, to HQUSACE, attention CERM-F.

g. A waiver may only be granted for actual payments which result in an indebtedness to the government. A waiver may not be granted for which no reimbursement has been issued.

h. An erroneous travel advance issued is appropriate for waiver consideration only to the degree that it is authorized and expended in accordance with a travel order. The travel advance is considered merely an authorization for prepayment to an employee to the extent that no expenditures were incurred outside the authorization of the travel order.

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4-10. Collection Procedures.

a. General Accounting Office Requirements. 31 USC 3302(a) States "Except as provided by another law, an official or agent of the United States Government having custody or possession of public money shall keep the money safe without:

- (1) lending the money;
- (2) using the money;
- (3) depositing the money in a bank; and
- (4) exchanging the money for other amounts."

b. Safeguarding Public Monies. It is the direct responsibility of the installation commander or other official under which the collection transaction arose to:

- (1) Place receipts under appropriate accounting controls.
- (2) Promptly deposit the money in the Treasury as prescribed in DFAS-IN 37-1.

* (3) Ensure armed guards (courier/messenger service) are provided for protection of public funds transported to depository unless U.S. mail is used. Since the responsibility for providing security rests with the local commander, the decision as to whether or not to use an armed escort can be made at the local level without approval of higher authority. *

c. Maintaining Records. All officers and employees of the U.S. Government who, by virtue of their official capacity, whether designated or appointed, receive monies on account or for the custody of the United States shall: (1) maintain accurate records; (2) provide adequate physical control over funds received; (3) account for all receipts; and (4) account for all deposits. Those individuals authorized to collect monies and issue receipts on behalf of the Corps of Engineers are F&A officers, authorized collectors, assistants to the F&A officer and recreation fee cashiers. All collections including currency, coins, checks, money orders, drafts and other forms of negotiable instruments must be safeguarded in the same manner as cash. Collections will be used for the purpose for which collected and will not be intermingled with funds collected and held for other purposes. Cash remittances received will not be used for cashing checks, making change (other than to remitters), making refunds

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for checks drawn in an amount greater than the amount due, or for making disbursements. Proper restrictive endorsement will be

* placed on checks immediately upon receipt. The rubber stamp endorsement will be provided by the F&A officer. Postage stamps will not be accepted in lieu of cash or negotiable instrument.

d. Appointment of Cashiers, Assistants to the F&A Officer and Authorized Collectors. Appointment of cashiers, assistants to the F&A officer, authorized collectors, and recreation fee cashiers must be made in writing by the F&A officer. The F&A office must provide each appointee training, copies of applicable regulatory guidance and standing operating procedures.

e. Segregation of Duties. Segregation of duties is an effective way of preventing the loss or misuse of cash receipts and its concealment in the accounting records. In order to provide segregation of duties, officers and employees responsible for handling cash receipts must not participate in the accounting or operating functions relating to:

- (1) Shipping of goods and/or billing for goods and services.
- (2) Controlling A/R and/or subsidiary ledgers.
- (3) Preparing and mailing statements of balance due.
- (4) Authorizing and approving credits for returns and allowances or for adjustments of amounts due.
- (5) Making deposits to the Federal Reserve Bank (FRB) or local depository.

f. Duties of Assistant to the F&A Officer. The assistant to the F&A officer is an assistant responsible for safeguarding and handling collections, including collections turned in by authorized collectors and recreation fee cashiers, until monies are deposited in the U.S. Treasury or other authorized local depository. The assistant to the F&A officer performs the following:

- (1) Endorse each negotiable instrument immediately upon receipt if not already endorsed by authorized collector or recreation fee cashier in accordance with AR 37-103.
- (2) Schedule each collection on DD 1131 (Cash Collection Voucher) and assign collection voucher numbers.

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(3) Record each civil and RF activities collection and confirmed deposit to the ENG Form 3002 (Cash Receipt and Deposit Register) or other automated form. Record each military activity collection and confirmed deposit to the DA Form 3994 (Cash Blotter). See paragraphs 4-18 and 19.

(4) Ensure F&A officer or their deputy signs each collection voucher.

(5) Make deposits to the FRB or other authorized local depository in accordance with AR 37-103.

g. Duties of Authorized Collectors. Authorized collectors are those individuals (not mail clerks) whose official duties require them to receive collections on behalf of the government for transmittal to the F&A officer (disbursing officer). Each authorized collector will be provided training, copies of applicable regulatory guidance and standing operating procedures. An authorized collector is responsible for taking the following reasonable measures to protect collections while in their custody:

(1) Endorse each negotiable instrument immediately upon receipt in accordance with AR 37-103.

(2) Maintain all collections in an approved safe until remitted to the assistant to the F&A officer.

* (3) Transmit collection to the F&A officer not later than Thursday of each week or each day that the total amount on hand amounts to or exceeds \$5,000.00. *

(4) Also see paragraph 4-101 and m.

* h. Recreational Fee Cashier (RFC). This term is used to denote employees designated to receive monies from rangers (see ER 1130-2-404, paragraph 10) at Corps-operated recreational areas and for the proper disposition of monies so received. The RFCs will be required to sign a receipt for ENG Form 4457 (User Permit, by serial number. Collections from rangers received by the RFCs will be transmitted to the F&A officer not later than Thursday of each week, or each day the total amount collected but not transmitted exceeds \$5,000.00. RFCs responsible for receiving the user fees will function as authorized collectors under g. above. Advances and turn-ins of change of funds to RFCs will be documented on SF 1081 (Statement of Agent Officer's Account). When deemed necessary, the RFC or *

* designated alternate (i. below) will be made available on weekends and holidays to receive collections from the rangers. Local collection and transmittal procedures must ensure the exercise of caution and safety in all cases where collections are accumulated in order to preclude any losses of funds resulting from careless or fraudulent actions. Commanders are responsible for continual safe, expeditious, and cost efficient collection and transmittal of recreation user fees.

i. Alternate RFC. This term is used to denote employees designated to serve as RFCs in the absence of the regular cashier. The regular cashier may supply numbered permits to the alternate by means of a hand receipt showing the permits by serial numbers. Any turn-ins of cash to the assistant to the F&A officer by the alternate will show the name of the cashier to whom the permits were originally issued. Where the expected absence of a RFC is to be of long duration, the alternate cashier may obtain a quantity of permits issued in their own name from the source of supply.

j. Rangers. The receipt of user fees will be by uniformed ranger personnel or contract gate attendants. Where sales of user permits are conducted by rangers in the course of their general duties, the user permits may be issued to the rangers on hand receipts by a designated RFC. Rangers so supplied with user permits will function as authorized collectors under g. above, except all collections will be turned in to the RFC instead of to the F&A officer. A change fund not to exceed \$50.00 may be provided by the F&A officer to rangers upon written approval by the district commander. SF 1081 will be used for documenting the change funds. Rangers will be responsible for taking reasonable measures to protect permits, monies collected, and change funds while in their custody. They will account daily to the RFC for the number of unsold permits and turn-in cash received. Where it is not practical for a ranger to turn in monies collected at the end of an activity*s normal business hours, a night depository at a nearby local bank, or other such comparable arrangement as deemed prudent, may be utilized upon approval by HQUSACE (CERM-FP).

k. Contract Gate Attendants.

(1) The Comptroller General has approved the collection of receipts by contractors at recreation use areas on behalf of the Federal Government when:

(a) The contractor does not set the amount of the fees to be collected.

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(b) The contractor assumes full responsibility by contract for payment in full of the receipts to the government.

(c) The contractor is fully bonded and insured.

(2) FARs 28.203.1 and 28.203.2 provide that any person required to furnish a bond to the government has the following options in lieu of furnishing a surety on the bond:

(a) Deposit certain United States bonds or notes in an amount equal at par value to the penal sum of the bond.

(b) Furnish a certified cashier's check, bank draft, post office money order or currency in an amount equal to the sum of the bond.

(c) Although letters of credit are not specifically referred to in the FAR, the Comptroller General has ruled that an irrevocable, unconditional letter of credit may also be furnished in lieu of a bond or guarantee.

* (3) HQUSACE policy for determining the amount of the bond or other authorized instrument is the greatest amount held at risk. *

(4) Based on local USACE Command policy and HQUSACE (CERM-F) approval, contract gate attendants may make deposits direct to the FRB. All documentation for recreation use permits, ENG Forms 3313 (Remittance Register) or DD Forms 1131 and a copy of the SF 215 (Deposit Ticket) will be transmitted to the F&A officer. Local policy may also authorize contract gate attendants to transmit recreation user fees directly to the F&A officer rather than through the RFC. Local internal controls must be established that will provide reasonable assurance against the loss or misuse of funds to include on-site unannounced reviews.

1. Over-the-Counter Sales and Collections. Where over-the-counter sales and collections are made (i.e., plans and specifications, and maps), the following will be required:

(1) A designated employee other than the assistant to the F&A officer will issue books of prenumbered SFs 1165 (Receipt for Cash-Subvoucher) or other approved forms to authorize collectors who make over-the-counter sales and collections. At the time each sale or collection is made, a prenumbered receipt with copy will be issued to the purchaser or remitter.

(2) A locked receptacle will be made available near the authorized collector for the remitter to deposit a copy of the prenumbered receipt.

(3) An appropriate notice (sign) will be displayed alerting personnel to obtain a prenumbered receipt for all purchases and remittances. The sign must also inform remitters to place a copy of the receipt in the locked receptacle.

(4) The cash or negotiable instruments collected, supported by a copy of the prenumbered receipts, will be turned over by each authorized collector to the assistant to F&A officer.

(5) The person designated in the F&A office will empty the receptacle on a daily basis and verify that each remittance is properly applied and deposited. This individual may not be the assistant to the F&A officer who collected the money.

m. Collections by Mail. All necessary precautions will be taken to safeguard mail collections. Effective internal controls over collections shall be maintained by providing for separation of duties and responsibilities of employees handling and accounting for collections (see paragraph 4-10e).

* n. Use of DD Form 1131 and ENG Form 3313-R. *

(1) Receipts collected outside the disbursing office will be promptly scheduled on sequentially numbered DD Forms 1131 or ENG Forms 3313 in original and three copies. The original and one copy will be sent to the disbursing officer along with the collection. One copy will be sent either to the accounting section or a designee in the F&A office to reconcile with the Cash Receipts and Deposit Register (civil activities) or the Cash Blotter (military activities). The other copy of DD Form 1131 or ENG Form 3313-R will be retained by the remitter pending return of a receipted copy, after which the unreceipted copy will be destroyed. The receipted copy of the DD Form 1131 or ENG Form 3313-R must be maintained by the authorized collector or RFC for one year. Additional copies of the collection voucher may be

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required to meet local needs. Receipts collected by the disbursing office will be scheduled on sequentially numbered DD Form 1131.

(2) Upon receipt of mail remittances when envelopes have not been opened, mail clerks may deliver checks to the F&A officer through the routine mail flow. If the mail clerk opens the mail and finds a check, the mail clerk will either immediately hand deliver the check or inform the F&A officer for pickup before close of the days business. It is not necessary for the mail clerk to schedule on the ENG Form 3313-R or DD Form 1131. *
Although authorized to open mail, mail clerks are not authorized collectors, whose official duties require them to receive collections/remittances on behalf of the government. The disbursing office will schedule the mail remittances on a DD Form 1131. *

(3) ENG Form 3313-R prepared outside the disbursing office (by authorized collectors) must be rescheduled on sequentially numbered DD Forms 1131 by the disbursing office. DD Forms 1131 scheduled outside the disbursing office do not have to be rescheduled; however, the disbursing office must assign their own sequential collection voucher number to ensure that collection voucher numbers on the Receipts and Deposit Register or Cash Blotter are cross referenced to the collection voucher. The DD Form 1131 must be supported by hand receipts or ENG Forms 3313-R. *
The F&A officer or his/her deputy must sign each DD Form 1131 in accordance with AR 37-103.

o. Freedom of Information Act (FOIA) Accounting Procedure.

(1) All FOIA requests should be sent directly to the District Counsel Office/FOIA Officer. The FOIA Officer will process the request, determine the appropriate fee and advise the requester to submit payment. The requester should be directed to send the check, made payable to the local finance and accounting officer, to the Counsel Office/FOIA Officer. The requester should also be directed to annotate the check "payment for FOIA request." When the check arrives, the Counsel Office/FOIA

Processing Cost) for each FOIA request, or requiring offices to return a completed DD Form 2086 with the documents they locate. The FOIA Officer should keep track of FOIA payments for determination of payment histories, release of documents, and annual report processing.

* p. Policy Guidance for Accounting Treatment for Maps Sold to the Public. A shipping and handling fee will be added to the price charged to the public for sale of maps when maps are mailed. If maps are "sold on the spot" this fee will not be charged.

(1) In cases where the source of funds to print and mail the maps is project funds, the proceeds received for the sale of the maps, including the shipping and handling charge, will be deposited into miscellaneous receipts.

(2) In cases where the source of funds for printing and mailing the maps is the revolving fund, the proceeds received from sale of maps to the public, including the shipping and handling charge, will be deposited into the revolving fund.

(3) All USACE Commands which sell maps to the public must have a local order form listing all available types of maps and the base price for each map. The customer may mail the order in or call in an order and the COE employee will fill the form out for the customer. However, the maps are not to be shipped until payment is received. The form will serve as documentation. The shipping and handling fee will be a minimum of \$3.00 per order. In cases where the postage exceeds \$3.00 the fee will be increased to compensate for the additional postage.

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4-11. Deposit of Public Funds.

a. Deposit of Public Monies. Deposit of public funds for civil, revolving fund and military accounting activities will be made by the F&A officer in accordance with DFAS-IN 37-1.

b. U.S. Treasury Checks in Amounts of \$5,000 or More. All U.S. Treasury checks in amounts of \$5,000 or more must be deposited with the nearest Federal Reserve Bank without exceptions.

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c. Loss of Negotiable Instruments. If a check or other negotiable instrument is lost, the remitter will be requested to stop payment and to furnish a substitute remittance. If the lost item is recovered after the remitter has been requested to stop payment, the original must be held until the substitute remittance is received, then returned to the remitter.

d. SF 5515 (Debit Voucher). When a check for payment of an indebtedness to the government for civil, RF, or military accounting activities is returned as dishonored, the provisions of DFAS-IN-37-1 must be followed by the F&A officer.

e. Certified Checks in Lieu of Bid Bonds. Contracting officers may require bidders to furnish security to ensure execution of proposed contracts. The bidder, at his option, may, among other things, furnish a certified check in lieu of bid bond. The government may make such disposition of the check as will accomplish the purpose for which it was submitted and such checks may be held uncollected at the bidder's risk. Checks of unsuccessful bidders will be returned as soon as practicable after the bid opening. At the time bids are opened, an authorized collector will be present and will schedule the bid deposits on ENG Form 3313 or DD 1131 in quadruplicate. Such collector will normally take over custody of the checks received and give the contracting officer a copy of the ENG Form 3313 as his receipt. All such checks may be held by the authorized collector undeposited for a period not to exceed five days. At the expiration of five days after bid opening the bids, all moneys not returned to the unsuccessful bidders will be transmitted to the F&A branch for deposit. It is the intent that the authorized collector present at the bid opening will be representing the contracting officer rather than the disbursing officer. In this capacity the authorized collector will either return checks to the unsuccessful bidders within five days after the bid opening, or transmit the checks to the F&A branch, as directed by the contracting officer. Normally, bank deposits will be made by the assistant to the F&A officer rather than the collector. However, in the case of a district where the F&A function is centralized, or where the collector is located away from the district office or servicing office, and is authorized to deposit money in a bank for

the disbursing officer, the entries in the accounting system will be made by the servicing F&A officer from the ENG Form 3313 and a properly signed copy of a SF 215 received from the collector. The ENG Form 3313 related to each bid invitation will be assigned an A/R bill number and used as posting medium into the automated accounting system. The collector will furnish the servicing F&A officer the original and copy of ENG Form 3313 accompanied by signed receipts or copies of letters of transmittal accounting for the return of checks to unsuccessful bidders. The copy of ENG Form 3313 will be given directly to the person designated in the F&A office for internal control use in verifying the remittances were properly applied and deposited.

f. Cancellation of Treasury Checks. Cancellation will apply only to checks which have been taken into the accounts as "issued". It will not apply to "voided-no-issue" checks which have not been taken into the accounts. The provisions of DFAS-IN 37-1 will be followed for voided-no-issue and cancellation of Treasury checks for both civil and military funded activities.

4.12. Categorization of Receipts. Reimbursements or receipts rendered are grouped into categories of indebtedness that give rise to A/R that have certain characteristics as to availability or unavailability for reexpenditure. Each category characteristics are explained as follows:

a. Appropriation Refunds. These receipts represent repayments to appropriations and are available for expenditure without apportionment by the OMB. These receipts are collections which include repayments of advances and recoveries of erroneous payments or overpayments. These receipts can usually be identified with a specific voucher or a contract charged with advances, erroneous payments or overpayments. Such collections are not reimbursements to appropriations but are in effect

* reductions of previous payments. For civil and RF, the refund is collected in the original appropriation. For military funds, the following three general rules are applied:

(1) If the appropriation is not closed (is still unexpired or expired) and the allotment is not complete, the collection voucher will cite the same accounting classification that was cited on the original disbursement voucher.

(2) If the original appropriation is in a closed state, the successor (merged) "M" appropriation will be used in lieu of the original appropriation, or if no "M" account exists, process the collection to Miscellaneous Receipts, Funds Returned to Treasury.

(3) If the allotment is completed or withdrawn, and the original appropriation is not closed (merged), change the allotment number to 0888 and the fiscal station number to a nominal fiscal station number (S99999) on the collection document.

(4) Examples of appropriation refunds are:

(a) Collection of Salary overpayments. All salary overpayments are billed and collected by the CPO and are processed as credits to the payroll advance.

(b) Collections of overpayments made to commercial concerns because of erroneous or incorrect computation of invoices.

(c) Amounts collected for items rejected and returned.

(d) Collections made on account of suspensions or disallowances by the GAO.

(e) Collection of charges for transportation purchases (for both persons and things) where the whole or part is required to be paid by the traveler, such as amounts for baggage or property transported in excess of the established allowance.

(f) Recoveries of repayment for contractual services, such as rent and transportation purchased, where such contracts are canceled and adjustments are made for the unused portion.

(g) Allowances of articles retained but which were not satisfactory.

(h) Checks which have been recorded as disbursements but which are subsequently canceled.

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* (i) Repayments against advances made to contractors.

(j) Amounts recovered as a result of price redetermination agreement, forward pricing agreements, and other adjustments in price, when such agreements are a part of the original contract provisions.

(k) Voluntary refunds made by contractors pursuant to specific contract provisions for price redetermination.

(l) Recoveries of deposits on containers.

(m) Refunds of state gasoline taxes and government furnished equipment taxes.

(n) Recoveries of jury fees and witness fees. See paragraph 4-13t.

(o) Collection for unofficial use of government facilities. Facilities as used herein applies to services such as telephone, telegraph, teletype or government equipment. Corps employees will be instructed that current HQUSACE policy is not to use telephones for unofficial use.

(p) All accounting adjustments between civil appropriations and RFs, contributed and advanced funds, and appropriations of other departments or agencies transferred to the Department of the Army for administration under Corps of Engineers civil procedures will be accounted for as refunds.

b. Appropriation Reimbursement. These receipts represent repayments to appropriations other than refunds, and other RF payments received for services furnished or commodities sold to the public or to other government agencies, that are authorized by law to be credited directly to specific appropriations or fund accounts. These repayments are available for obligation and reexpenditure subject to apportionment by OMB. 31 USC 1535 authorizes reimbursements between appropriations of different agencies and 31 USC 1534 authorizes payments to be charged against appropriations or funds, temporarily, with accounting adjustments to the appropriations or funds to be ultimately charged. Appropriation reimbursement activity generally falls within three classifications as follows:

(1) Reimbursable work (Civil and Military Activities). Reimbursable work performed for other intra/inter-governmental agencies which when collected must be accounted for as an

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* appropriation reimbursement.

(2) Other Appropriation Reimbursement Activity (Civil).
Includes other reimbursement type receipts covered below, which must be accounted for as appropriation reimbursements:

(a) Sales of personal property.

(b) Collection for damages to navigational structures.

(c) Receipts from use of dredge disposal areas.

(d) Sale of utilities, excluding receipts from sale of electric energy to occupants of government quarters when it is required that such receipts be deposited to the Treasury as miscellaneous receipts.

(e) Rental of real or personal property, when not required by law to be credited to the General Fund of the Treasury as miscellaneous receipts, including receipts by voucher deductions or by payroll* deductions (excluding payroll deductions for quarters and subsistence). Deductions from payroll for quarters and subsistence are treated as appropriation refunds.

(f) Timber harvest products (i.e., timber, pine straw and firewood). See paragraph 4-13s.

(3) Interagency or intra-agency reimbursable agreements will fall under either the Economy Act (31 USC 1535) or 41 USC 23, which covers project orders. Under 31 USC 1535, the period of availability of funds transferred pursuant to an Economy Act agreement may not exceed the period of availability of the source appropriation. Appropriations obligated by an Economy Act agreement must be deobligated at the end of the fiscal year charged to the extent that the performing agency has not incurred valid obligations under the agreement. Where the agreement between agencies is based on some statutory authority other than the Economy Act, 31 USC 1535 does not apply.

c. Special and Trust Fund Receipt.

(1) Special and trust fund receipts are of two classes, (1) available for incurring obligations and subsequently making payments without further actions by congress and (2) unavailable until a subsequently qualified fund is established to account for
* receipts of the government which are earmarked by law for a *

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* specific purpose, but which must be released by appropriation warrant by the Treasurer prior to reuse in fulfillment of that purpose. Examples of civil works restricted and unavailable special fund receipts are:

(a) Account 965090, Receipts from Leases of Lands Acquired for Flood Control, Navigation, and Allied Purposes. See paragraph 4-13i (2).

(b) Account 965066.1, Receipt from Hydraulic Mining in California, Tax, Debris Reservoirs.

(c) Account 965007, Special Recreation Use Fee, Army Corps of Engineers, Civil. These receipts are from campers at recreation areas.

(2) Examples of military accounting restricted and unavailable special and trust receipt accounts are found in AR 37-100 (Account/Code Structure).

(3) Available trust fund receipts under specific laws are immediately available in their entirety as appropriation to a single agency for expenditure without further action by congress or OMB. An example of a trust fund account is:

Appropriation 96X8862, Rivers and Harbors Contributed and Advance Funds, Corps of Engineers. See paragraph 4-14.

d. General Fund Receipts. These receipts are not repayments to an appropriation. They are collections for deposit to the General Fund of the United States and are unavailable for reexpenditure. General Fund receipts are reflected in the accounting records as "Income" and "Funds Returned to Treasury" and both are identified to the project Treasury account symbol which generated the receipt. General Fund receipts are reported to Treasury by inserting an "R" for fiscal year, except for civil accounting activities. For example, civil will reflect department code "96" and the receipt account symbol (961490) for collection of interest while military accounting activities will insert the "R" between the department code and receipt account number (21R1490). General Fund account symbols (0000-3899) are found in Treasury Financial Manual, Federal Account Symbols and Titles, Supplement to Volume 1. Examples of General Fund receipts are:

(1) Sale or rental of land.

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* (2) Interest collected on advance payments and amounts deducted from other collections as interest charges.

(3) Commissions on telephone pay stations in federal buildings.

(4) Sale of publications.

(5) Compensation received from airlines for overbooking.

(6) Administrative service cost.

(7) Penalty fees.

(8) Collections overpaid or underpaid by \$1.00 or less.

(9) Permits, fines and administrative penalty receipts under General Regulatory Appropriation (96X3126). See paragraph 4-13v.

(10) Receipts for water supply contracts under the Water Supply Act of 1958, PL 85-500, as amended by 43 USC 390. Includes interest, principal and the annual operation and maintenance, and replacement expense to be paid by the contractee. See paragraph 4-13u.

e. Repayments to the Revolving Fund. These receipts represent repayments (income) to the RF, which, pursuant to law, is credited (offset) with reimbursements or advances and are available for use without apportionment by OMB.

(1) The cost of equipment, facilities, and services furnished at rates which include charges for overhead and related expenses, depreciation of plant and equipment, and accrued leave.

(2) Working fund advances under authority of 31 USC 1535 and 1536 are excluded. See paragraph 4-15 below.

f. Deposit Fund Receipts. When the F&A officer acts in the capacity of agent or banker, the account is called a Disbursing Officer (DO) Deposit Fund. F3875 (Budget Clearing Account, Suspense) and 6875 (Suspense) are the two most frequently used deposit fund accounts. The fiscal year of a deposit fund account will be either an "F" or an "X". Civil accounting activities accounts will be coded 96F3875 or 96X6875. Military accounting activities suspense accounts will be coded 21F3875 or 21X6875. *

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- * Deposits held in suspense account (F3875) eventually are transferred into another government fund upon proper determination of the correct appropriation. Deposits held in account X6875 are usually returned to the depositor. Certain military deposit fund accounts (i.e., 21F3875.3960) are not available for reexpenditure by the installation. Deposit fund receipts will be reviewed not less frequently than quarterly to ensure that the balance of the account is current and that all proper refunds and transfers to appropriations have been made. The accounts must also be reviewed not less frequently than monthly to ensure GLACs, subsidiary cost records and manual files are reconciled. During the closing of the fiscal year records, particular effort will be made to clear balances in these accounts. Examples of deposit fund receipts are:

(1) Proceeds from the sale of property where expenses in connection with the sale are to be paid from the gross proceeds before the net proceeds are credited to a General Fund receipt account (F3875).

(2) Deposits for the guarantee of performance under contracts (X6875).

(3) Money received in advance guaranteeing payment for subsequent sales or services to be rendered (X6875).

(4) Monies received on account of taxes imposed by federal, state (such as a tax on unofficial telephone service which may be subject to reimbursement to an appropriation), or other political subdivisions of the government (F3875).

(5) Monies received in the nature of deposit liabilities where the government acts as fiscal agent (X6875).

(6) Monies received and collected in suspense because the specific appropriation to be credited is not yet known (F3875).

g. Recoupment of Travel Advances.

(1) Civil billings to civilians and military members for recoupment of travel advances paid from the disbursing officer*s Civil Accounting Chart D GLACs are neither "true" A/R nor collections applicable to any appropriation. Billings covering outstanding travel advances are not recorded in any chart of GLACs, inasmuch as the original payment was recorded in the Chart "D", GLAC 816 (Cash in Custody of Travelers). Such billings are issued only to notify the employee of his/her indebtedness and to *

- * establish a "due date" for repayment of the indebtedness and for determining late payment fees and interest if repayment is not made by the established due date. See paragraph 4-8b(4). Amounts due the U.S. of \$10.00 or less on final computation of travel settlement vouchers may be written off rather than bill the employee. However, the amount may not be written off from Chart D (GLAC 816). The amount must be charged to the appropriation cited on the travel order. See paragraph 4-8b(6).

(2) Recoupment of Travel Advances (Military), Army Funds. The procedure prescribed by AR 37-106 and EP 37-345-1 will be followed for recoupment of travel advances from GLAC 1411.

(3) A time schedule for recoupment of travel advances is provided in Appendix A to chapter 4.

4-13. Disposition of Receipts.

a. General. The general rule with respect to collections from sources outside the Federal Government is that all monies received for the use of the United States shall be turned in to the Treasury as General Funds miscellaneous receipts (31 USC 3302(b)) unless special treatment is authorized by law. Refunds and appropriation reimbursements are to be credited to the appropriation accounts. Other collections from outside sources can be credited to appropriation accounts only if specifically authorized by law.

b. Interest, Penalty and Administrative Fees. All interest, penalty and administrative fees collected will be promptly deposited in the General Fund of the United States as miscellaneous receipts.

c. Remittance Overpaid or Underpaid. Where any remittance is more than one dollar in excess of the sale price, such excess remittance will be credited to suspense account (X6875) and a refund made to the remitter. Procedures outlined in AR 37-103 will be followed for collections underpaid by \$1.00 or less.

d. Sale of Property Acquired for River and Harbor or Flood Control. When any property which has been purchased or acquired for the improvement of rivers and harbors as well as flood control projects is no longer needed, or is no longer serviceable, it may be sold in such a manner as the Secretary of the Army may direct, and the proceeds credited to the appropriation for the work for which it was purchased or acquired *

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- * (33 USC 558). 10 USC 2208 further states that all monies arising from disposition of material supplied to the Army by the Corps of Engineers will remain available for the purpose of the appropriation from which such materials were authorized to be supplied at the time of the disposition.

e. Receipt of Lost, Stolen or Damaged Property. Any amount collected from any persons or corporations as a reimbursement for lost, stolen, or damaged property; purchased in connection with civil works prosecuted under the direction of the Secretary of the Army and the supervision of the Chief of Engineers; whether collected in cash, by offset from Civil Service retirement accounts, or by deduction from amounts otherwise due such person, persons or corporations; shall be credited in each case to the appropriation that bore the cost of purchase, repair or replacement of the lost, stolen or damaged property (Rivers and Harbors Act, Section 4, 20 June 1938) (33 USC 571 and 701 K).

f. Removing Wrecks (Civil). The expense of removing wrecks under the law will be a charge against such craft and cargo. If the owners thereof fail or refuse to reimburse the United States for such expense within 30 days after notification, then the officer or agent may sell the craft or cargo, or any part thereof that may not have been destroyed in removal, and the proceeds of such sale will be deposited into the Treasury of the United States as General Fund Receipts (33 USC 415). The expenses of the sale will be deducted from the proceeds and only the net amount deposited to the General Fund. The cost of removal of the wreck will be charged to appropriated funds.

g. Receipts for Authorized Rental of Plant and Equipment. Receipts for the authorized rental of plant or equipment owned by the government in connection with river and harbor work shall be deposited to the credit of the appropriation to which the plant belongs (33 USC 559).

h. Collections from Individuals for Subsistence and Quarters (Civil).

(1) Cash collections for subsistence furnished to occasional guests and transient military and civilian personnel on civil works floating plant under the provisions of ER 1125-2-307 will be credited to the RF which bore the cost of the raw rations.

(2) Cash collections for quarters will be credited as follows:

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* (a) To General Fund (Miscellaneous Receipts) when the quarters are furnished in connection with an operation or maintenance project, such as guest houses at operating and care projects.

(b) To the construction appropriation when the quarters are furnished in connection with a construction project.

(c) To the RF when the quarters are furnished in connection with a RF operation.

i. Real Estate Collections.

(1) Military. All collections for rentals of real estate will be deposited directly to accounts 21F3875.3950 for Army leases and 21F3875.3951 for Air Force leases upon receipt.

(2) Civil.

(a) Proceeds including royalties from the outleasing of lands (grants) acquired by the United States for flood control, navigation, and allied purposes, including the development of hydroelectric power, (except lands taken from public domain or lands acquired by the U.S. for purposes other than water resources development), will be deposited to special fund receipt account 965090 (Receipts from Leases of Land Acquired for Flood Control, Navigation and Allied Purposes).

(b) The Corps of Engineers is responsible for returning 75% of these receipts to the states for the benefit of the counties in which such property is located. Payments to states is a very sensitive and highly visible aspect of the Corps operations when viewed by the states. Although in many cases, the amount of payments are small, the states and counties depend on these payments to fund education and road improvements. We have a fiduciary responsibility to ensure that these payments are timely, accurate and that the states and counties receive the amount they are due irrespective of the amount. The integrity of the Corps of Engineers and the resource management community is at least partially reflected in the accuracy of the payments we make to the states. Only the amount earned in the current fiscal year will be credited to account 965090, except as provided in (c) below. As collections are received from outleasing, that portion of the collection which will be earned prior to the end of the current fiscal year will be immediately deposited in the Treasury to account 965090. The income will be treated as earned *

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- * in the installations accounts. Such action will be taken whether or not the grant provides for refund of unearned amounts in the event of cancellation by the government. The remainder of the collected amounts, which will be earned in a future fiscal year, will be retained in account budget clearing account suspense (96F3875) until the beginning of the fiscal year in which it will be earned. It will then be transferred to account 965090 and recorded as earned income.

(c) Where the lease period covered by a collection extends beyond the current fiscal year, and the portion of the collection applicable to future fiscal years is \$500.00 or less, the total amount of the collection will be taken up as current fiscal year earnings and credited directly to account 965090.

(d) Should a grant be canceled, which provides for the refund of unearned amounts in the event of cancellation, the unearned amount which has not been credited to account 965090 will be transferred to the suspense account (96X6875) utilizing an SF 1081. The refund of the unearned amount will be charged to the suspense account. If the unearned amount was collected to 965090 in a prior month, the refund should be offset against current month collections. If there is not sufficient current month collections in 965090 to offset the refund, contact HQUSACE (CERM-FC) for guidance.

(e) A record will be maintained to show by state, county and project the receipt credited to account 965090 for each fiscal year. This record will form the basis for the quarterly Treasury 1032 report. Because of the high visibility of the program, F&A lease records will be reconciled with real estate division lease records on a quarterly basis to ensure that all real estate receipts are credited to the proper state and county. Reconciliation will be maintained for audit and review purposes.

(f) Collections applicable to an unavailable receipt account, other than account 965090, will be credited directly into the appropriate receipt account, regardless of whether or not the grant provided for remission of unearned amounts in the event of cancellation by the government. Such collections include revenue from outleasing of lands (grants) taken from public domain, or land originally acquired by the U.S. for purposes other than water resource development.

(3) Lease Abatements.

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(a) In general, all agricultural and grazing leases receipts are to be immediately deposited into the lease rental accounts; 965090 (civil works) or 21F3875.3950 (military). An exception is required in cases involving abatements. When the grant provides for abatement of any payment contingent upon a particular event (maintenance, protection, repair or restoration of the leased property), the payment will be held in suspense (96X6875 or 21X6875) until the possibility of the abatement has passed.

(b) It is the responsibility of the real estate office to provide notice to the F&A officer of all grants with pending abatements. The notice must identify the lease number, lessee and the estimated value of the abatement. Upon receipt of the notice the F&A officer will hold lease receipts in the applicable suspense account up to the value of the abatement.

(c) The real estate office is responsible for notifying the F&A officer of the final disposition of the monies held (i.e., refund to the lessee or transfer to the lease rental account).

(d) In event notification was not provided the F&A officer and monies were not held in suspense, the refund may be accomplished by a offset against current collections. The amount offset must be transferred to suspense account 96X6875 or 21X6875 and a check issued. If there is not sufficient current month collections to offset the refund, contact HQUSACE (CERM-FC) for guidance.

* j. Receipts from Sales of Government Publications. 33 USC 557b authorizes the Chief of Engineers to provide for the sale of publications related to Civil Works activities. The section further states that money received from sales of such publications shall be deposited into the Treasury to the credit of miscellaneous receipts, except that in any case where the cost of reproduction has been paid from the Revolving Fund, proceeds shall be deposited to the credit of the Revolving Fund. Thus, as a general rule, all sales of publications and plans and specifications related to Military and Civil Works projects will be deposited into the Treasury as miscellaneous receipts. Reproduction costs may not be initially charged to the Revolving Fund for accounting convenience and then paid for from Civil Works or Military just to bypass this requirement. Only in the event that the costs of publications and/or plans and specification. are properly chargeable to a Revolving Fund account, can the proceeds of sale be credited to that account.

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k. Collections from Contractors for Underpayment of Wages (Davis-Bacon Act/Work Hours Act of 1962) (Civil and Military Accounting Activities).

(1) The Davis-Bacon Act (40 USC 276a) stipulates that each laborer and mechanic employed on the contract work site must receive no less than the prevailing wage, including basic hourly rates and fringe benefits. The prevailing wage is determined by the Secretary of Labor and is included in each contract. Where violation of the Davis-Bacon Act has been detected, sufficient funds will be withheld from contract payments and retained in deposit fund suspense account 21X6875 or 96X6875 pending restitution to the employees by the contractor or subcontractor. Where the contractor or subcontractor fails to make restitution, or if any of the employees involved cannot be located, SF 1093 (Schedule withholding Under Davis-Bacon Act and/or Contract Work Hours and Safety Standard Act) will be prepared and a check drawn in favor of the Treasurer of the United States to cover the total amount shown on the form. The check along with SF 1093 will be submitted to HQUSACE (CERM-FC). Exception: In a case where the violation totals less than \$500 and are found by the contracting officer to be neither willful or aggravated the SF 1093 and accompanying check shall be processed directly to GAO with an information copy of the SF 1093 to HQUSACE (CECC-L).

(2) The contract Work Hours Standard Act (PL 87-581) states that laborers and mechanics must be paid for all hours in excess of 8 hours a day or 40 hours a week, whichever is the greater number, at not less than one and one-half times their basic hourly rate of pay. The act requires that liquidated damages shall be computed for violation of the act. All amounts of liquidated damages assessed contractor under PL 87-581 will be retained as open accounts payable (A/P) in the project account

until final determination is received from HQUSACE. If the determination is in favor of the contractor, the liquidated damages will be released by disbursement to the contractor. If the violation is in favor of the government, the liquidated damages assessed under PL 87-581 will be disbursed in favor of the Treasurer of the United States and collected into the General Funds of Treasury (miscellaneous receipt account 1030).

l. Recreation Use Fees.

(1) 16 USC 460 1-6a authorizes the Corps of Engineers to collect recreation use fees (campground permits) at lakes or reservoirs under the jurisdiction of the Corps of Engineers. The Omnibus Budget Reconciliation Act of 1993 expanded the Corps authority to include collection of user fees for day-use recreation facilities. All recreation user fees collected under these authorities are deposited by law into a special account in the Treasury of the United States. The Treasury has established account symbol 965007 as the special account for recreation use fees collected by the Corps of Engineers. These receipts are unavailable for expenditure until appropriated by Congress and allotted to the Corps under appropriation 96X5007.

(2) Collection of recreation use fees turned in by RFCs will * be scheduled on DD Forms 1131 or ENG Forms 3313-R identifying the * specific serial numbered permits on which funds have been collected. Each district will establish procedures to verify periodically that amounts transmitted for deposit are reconciled to the amounts recorded on the serial numbered permits. Sampling procedures are authorized; however, where discrepancies are found, a 100% validation of that recreation site will be conducted.

m. Receipts During Construction of Projects.

(1) As long as a project is classified as being in a construction status (i.e., capitalized GI funds or CG funds), certain proceeds from rentals and sales incidental to the administration of townsite activities are creditable to the

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appropriation financing the project. These include rental of houses and dormitory quarters occupied by government employees, contractors* employees, concessionaires, school instructors, etc.; rental of buildings for various types of concessions, whether on lump sum or fixed minimum rental plus a percentage of gross income; rental of refrigerators, stoves, etc.; sale of utility services such as electricity, gas, oil, water, etc.; collections for garbage and trash disposal services; and use of community buildings (bathing, toilet and clothes washing facilities) by house trailer occupants. The above types of receipts are accounted for as appropriation reimbursements to the applicable construction project whether the receipts are payroll deductions or direct payments.

(2) All receipts derived specifically from rentals of land, including space for house trailers of government or contractor employees, and sale of land will be deposited to the General Fund of the Treasury unless advised otherwise in a special case.

n. Receipts During Operation of Projects (Civil).

(1) After a project is placed into operation, receipts derived from rentals or grants of real property (land and/or structures) and sale of land will be credited to the General Fund of the Treasury, excluding payroll deductions for quarters furnished government employees.

(2) All other receipts will be classified as appropriation reimbursements including payroll reductions for quarters and subsistence furnished government employees except payroll deductions for electric energy furnished to occupants of government quarters when it is required that such receipts be deposited to the General Fund of the Treasury.

o. Collections By and For Others (Military). TBO will be processed and accounted for as provided in AR 37-1. TFO will consist generally of disbursements and collections made by the installation*s disbursing officer and will be identified with the funds of another installation or department. Only GLACs 1000 and

1020 will be affected. TFO and TBO procedures must be used unless precluded by an agreement or regulatory provision.

p. Collections for Another Agency.

(1) The provisions of GAO Title 7, section 5.5B will be followed in the processing of collections by one agency for the accounts of another government agency or Corps of Engineers USACE Command. Such collections must not be forwarded to another agency for deposit but deposited by the collecting office for credit to suspense account (X6875) and a Treasury check drawn and forwarded to the office whose account are affected. Documentation must also be furnished with the Treasury check. The agency making the collection (with the concurrence of the other agency) can deposit those funds directly against the other agency*s disbursing station symbol number (DSSN) then forward the confirmed deposit slip to the agency for recording.

(2) FPA as Amended (16 USC 792-825r) (Civil). The Federal Energy Regulatory Commission (FERC) levees fees for private licensees to construct, operate and maintain dams, conduits, and

* reservoirs. These fees are deposited into the General Fund of the Treasury of which 50 percent are warranted back to the Corps of Engineers by the Treasury under appropriation 96X5125. The FPA also provides that the FERC shall determine and collect fees from private licensees as a result of headwater improvements constructed by the Corps of Engineers. One hundred percent of these funds are warranted by the Treasury to the Corps under 96X5125. Annually FERC notifies HQUSACE of amounts deposited under 96X5125 by project and HQUSACE, in turn, notifies USACE Commands for recording in project accounts.

q. Voucher Deductions. Receipts through voucher deductions are not generally taken up as collections of A/R. Voucher deduction receipts are, in effect, reductions of A/P. Voucher deductions are collections made by reducing payments to vendors or employees by the amount due the Government or required to be withheld by the Government. Adjustment to the associated funds are made by journal vouchers. These collections include Federal Insurance Contribution Act taxes, federal and state income taxes, travel advances, claims settlements and contractor refund advances.

r. Government*s Right to Offset.

(1) Under 31 USC 3526, the GAO Comptroller General has authority to make settlement and adjustment of all accounts for and against the United States and may make a offset of opposing claims before judgment. The F&A officer has been accustomed, in the course of settling ordinary accounts, to offset one debt against another when a claimant is both debtor and creditor, and that practice has been sustained by judicial determination as legal and proper. 31 USC 3716 does not bar administrative offset even if the six year statute of limitation applicable to action for money damages brought by the United States has expired.

(2) Administrative offset procedures under 31 USC 3716 are used to the extent that specific procedures are not covered in other statutes. 5 USC 5514 provides general authority for salary offset of civilians and 37 USC 1007(C) provides general authority to offset the pay of service members in the Army and Air Force.

(3) When collection is made by administrative offset, the statutes provide the debtor certain due process. These processes can be found in AR 37-1, chapter 15.

(4) Administrative offset is not authorized for debts owed by a federal agency, state or local government.

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* s. Sale of Forest Products.

(1) 10 USC 2665 as amended by PL 98-407 provides for a state to share 40 percent of net proceeds from forest products sold from military installation/facilities located in the state and provides for 100 percent of the residual to be deposited in the forestry reserve account. Payment to states and deposit in forestry reserve account will be performed by the Defense Finance and Accounting Service (DFAS).

(a) All proceeds from sale of forest products (i.e., timber and fire wood) on military installations will be deposited to account 21F3875.3960 20-C S99999. Proceeds will be reported on the Accelerated Reporting of Receipts and Outlays (Expenditure) Data (RCS CSCFA- 302) report.

(b) Advances from contractors should be deposited in suspense account 21F3875. Monthly, the activity must transfer (no-check transaction) the earned advance monies from 21F3875 to 21F3875.3960 20-C S99999.

(c) The DFAS guidance for recording and reporting timber harvest sales at military installations is provided in SAFM-FAP-A Letter of Instruction, 1 October 1987, subject: Accounting and Reporting for Production and Sales of Forest Products.

(2) Receipts from sale of timber sold separately from land at civil projects are credited as follows:

(a) Appropriation reimbursement activity Construction General Appropriation (96X3122), if the related project is under construction.

(b) Appropriation reimbursement activity Operation and Maintenance Appropriation (96X3123), if the related project is physically and financially complete.

(c) Receipts from sale of timber sold with land are deposited into the General Fund of the Treasury as miscellaneous receipts. Reference paragraph 20-23.

t. Collection from Government Employees of Juror and Other Fees.

(1) Juror and witness fees paid to government employees by state or municipal courts for serving on juries or as government

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* witnesses while on court leave from their agencies are to be remitted to their agencies for deposit (5 USC 5515). Jury fees may be retained by government employees when the jury service is a state or municipal court on a non workday (weekend or holiday) or when the employee is in a nonpay status.

(2) Employees may not elect to take annual leave in order to retain jury duty fees. No charge may be made to annual leave for the court leave.

(3) Government employees who serve as a juror in a state or municipal court are not required to remit to their agency that part of compensation received from the court to cover travel or meals expense when it is clear that a specific amount is received for those purposes.

(4) Juror and witness fees remitted to the Corps of Engineers by their employees will be deposited to the credit of the RF (GLAC 345.00 Accrued Leave).

Pro-forma Entry.

Collection of Jury Duty Fees

Dr: 313.00 Funds with Treasury
Cr: 345.00 Accrued Leave
COEMIS Transaction DG (ENG Form 4480)

(5) Riot pay paid by the National Guard to government employees when such employees are on military leave will be remitted to the F&A officer for deposit to the RF (same as 4-13t(3) above).

u. Water Supply Act of 1958.

(1) The Water Supply Act of 1958, PL 85-500 as amended by 43 USC 390 provides that local interest shall bear the cost plus interest at a rate to be determined by the Secretary of Treasury for any construction, modification or replacement of project features allocated to water supply. In addition, the local interest will be required to make annual payments for operations and maintenance cost for municipal and industrial water supply storage.

(2) The construction, modification or replacement cost of equipment including interest will be deposited to the General Fund of the Treasury (miscellaneous receipts).

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- * (3) Annual payments for operation and maintenance cost will also be deposited to the General Fund of the Treasury (miscellaneous receipts).

v. General Regulatory Functions (Civil).

(1) The Corps of Engineers policy for surveillance and enforcement of navigable waters of the United States, Clean Water Act, 33 USC 1319(g) can be found in 33 CFR parts 320-330. The Corps is authorized to issue permits or assess administrative penalties for unauthorized violation of the following:

- (a) Dams, dikes or bridges (33 USC 401).
- (b) Structures of work affecting navigable waters (wharves or pier) (33 USC 403).
- (c) Discharge of dredge or fill material into water of the United States (33 USC 1344).
- (d) Ocean dumping of dredge material (33 USC 1344).

(2) All permit or administrative penalty receipts will be collected in to the General Fund of the Treasury (miscellaneous receipts).

w. Federal Transfer Technology Act (FTTA). The FTFTA of 1986, PL 99-502 provides for the transfer of federally developed technology to the private sector for commercial exploitation. It authorizes federal agencies to enter into Cooperative Research and Development Agreements (CRDAS) to collect royalty income generated from these agreements and to distribute the income to employee inventors and the laboratories. Normally contracts under the FTFTA specifies royalties will be forwarded directly to the Defense Finance and Accounting Service (DFAS). However, the private sector sometimes sends the royalties to Corps F&A officers. If royalties are received, the following guidance is provided:

(1) For F&A offices with military accounting capabilities, the checks must be collected to 21F3875.3953 32 C S12121 using TFO procedures. The generated RCS CSCFA-110 report with copies of all documentation should be sent to Director of F&A (QASA (FM)), ATTN: SAFM-FAP-A, Indianapolis, IN 46249-0160.

(2) For F&A offices without military accounting capabilities, the check must be collected to suspense account

*

- * F3875. A check would then be issued from account F3875 and forwarded to the address above with copies of all documentation.

4-14. Available and Unavailable Special Trust Fund Receipts. Special fund and trust fund receipts are of two classes, (1) available for incurring obligations and subsequently making payments without further action and (2) unavailable until subsequently qualified. Available and unavailable receipts are defined below:

a. Available Trust Fund Receipts.

(1) Available receipts are defined as trust funds which, pursuant to law or trust agreements, are immediately available in their entirety as an appropriation without further action by the Congress. Such receipts are immediately available to the collecting installation for obligation and expenditure without further action by the HQUSACE after the confirmed deposit receipt is received from the FRB or other authorized local depository. The most common types of available special or trust fund receipts collected by Corps of Engineers districts are funds contributed or advanced by local interests.

(2) Collections of available civil works trust funds are collected into the Treasury under specific receipt account symbol (i.e., 968862), appropriated by the Congress to the Corps of Engineers, and allotted to the installation by the Chief of Engineers, by Treasury receipt account symbol 96X8862. The procedure is simplified by giving the collection at the installation level the same accounting treatment as an advice of allotment received, citing the Treasury receipt account symbol (i.e., 96X8862). Accordingly, in order that the records of the Treasury and HQUSACE may reflect the transaction, the collection will be reported on SF 1220 (Statement of Transactions According to Treasury Account Symbol, Funds and Receipt Accounts) to receipt account symbol 968862. The disbursements will be reflected on the SF 1220 under Treasury receipt symbol 96X8862.

(3) See AR 37-100 for military accounting for special and trust fund coding requirements.

b. Unavailable Trust Fund Receipts. Unavailable receipts are defined as special receipts which at the time of collection are not appropriated and are not immediately available for obligation or expenditure. Further action by the Congress is required or a congressional limitation has been established as to the amount available for expenditure, or amounts credited to

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receipt accounts are later to be cleared in whole or in part to other receipt accounts before appropriate warrant action is taken. No special scheduling action is required for the unavailable receipts; however, they will be credited to the appropriate receipt symbol and reported on the monthly civil works SF 1220 report or military accounting RCS CSCFA 302 report.

4-15. Consolidated Working Funds (Civil). Advances from other Federal agencies under authority of 31 USC's 1535 and 1536 are to be credited by the receiving agencies in consolidated working fund accounts. These accounts will be supported by separate subsidiary accounts for advances from different appropriations. The accounts will be identified in a manner that will indicate the purpose of the advances and the limitation; if any, imposed on the appropriations from which the advances were made. The Treasury symbol assigned for the Corps of Engineers (civil) consolidated working funds is 96X3930.

a. Allotment of Consolidated Working Funds. Each allotment of consolidated working funds will be accompanied by a check with copy of SF 1080 or SF 1049 (Public Voucher for Refunds) from HQUSACE to the USACE Command. The allotment will be entered in Chart B general ledgers. The check will be recorded on ENG Form 3002 as a debit to GLAC 813 and a credit to GLAC 844.2 without * effect to Chart B GLACs. The collection will be reflected on the SF 1220 using receipt account 963930 with the amount posted as a positive figure in the receipt column. *

b. Accounting for Cost of Consolidated Working Funds. Cost must be accounted for in the appropriation that incurs the cost and not as expenditures in the consolidated working funds. The consolidated working fund (96X3930) is used solely to account for the advance received and paid to the appropriation that incurs the cost as the reimbursement is earned. Obligations in the consolidated working fund in object classes for personnel compensation, and the recording of receivables in excess of obligations is prohibited.

c. Procedures. When work is performed for other Federal agencies which involve an advance of funds, the performing USACE Command will receive an allotment of consolidated working funds (CWF). The ordering agency may send the check for the CWF direct to the performing USACE Command or to HQUSACE (CERM-B) WASH DC 20314-1000 to be forwarded to the USACE Command, as appropriate. The fund authorization document and the check will be recorded in the USACE Command*s records. A reimbursable order will be issued to the performing appropriation; i.e., 96X3122, 96X3123, etc., for the work authorized in the CWF agreement. Pertinent entries

* for reimbursable work will be made in the accounts of the performing appropriation in accordance chapter 5, paragraphs 5-5 and 5-31e(1). At the same time, the CWF will be obligated in the amount of the reimbursable order. CWF obligations will be liquidated and expenditures accrued monthly as a no check transfer, based upon the bill for reimbursable work recorded in the performing appropriation. USACE Commands should ensure that all applicable costs incurred under the performing appropriation are billed over to the CWF at month end. USACE Commands that already have consolidated working funds with recorded prior year expenditures will make the necessary transfer entries to GL 139. A new feature cost account 79 for GL 139 is established entitled "CWF Expenditures Billed by the Performing Appropriation" to record transactions at the cost level. USACE Commands with incomplete orders in no year CWF will also make the necessary entries, transferring such open items to reimbursable activities of a performing appropriation and complete the work.

d. Completion of Work. Upon completion of the work, any unliquidated obligations in the CWF will be canceled and the unexpended amount will be refunded in accordance with the provisions of chapter 3, paragraph 3-5e. For CWF allotments revoked, USACE Commands will record the disbursement to Chart D accounts in accordance with chapter 3, paragraph 3-5e(2). COEMIS USACE Commands will use the "PC" transaction code, as the disbursement will not affect Chart B accounts. Checks will be made payable to the specific organization of the ordering agency and will be submitted through HQUSACE (CERM-B) WASH DC 20314-1000 to the ordering agency with a copy of the SF 1080 billing to HQUSACE (CERM-F) WASH DC 20314-1000. The unused portion of the reimbursable order in the performing appropriation will be canceled in accordance with provisions of chapter 5, paragraph 5-31e(1)(e). USACE Commands must return any CWF not obligated before the end of the fiscal year through HQUSACE (CERM-B) WASH DC 20314-1000 to the ordering agency for annual appropriations.

e. Pro-Forma Entries.

(1) To record receipt of Consolidated Working Fund Allotment and Check -

(a) Use COEMIS Transaction Code AL to record the Advice of Apportionment and transaction code AA to record the Advice of Allotment (ENG Form 4480 (auto)). AL must be entered before AA transaction.

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* 96X3930

Dr: 110 Funds with Treasury

Cr: 131.21 Unobligated Allotments

(b) Use COEMIS Transaction Code GP to record the Check Collection in Chart D accounts. (ENG Form 4480 (auto))

96X3930

Dr: 813 Undeposited Collections

Cr: 844.2 Collections

(2) To record issuance of orders to the performing appropriation -

(a) Use Transaction Code HA to record the commitment.

96X3930.

Dr: 131.21 Unobligated Allotments

Cr: 131.20 Unobligated Commitments

(b) Use Transaction Code JA to record the Undelivered Order (ENG Form 4480 (auto)).

96X3930

Dr: 131.20 Unobligated Commitments

Cr: 131.22 Undelivered Orders

(c) Use Transaction Code AE to record the receipt of the Reimbursable Order in the Performing Appropriation 96X3122, 96X3123, etc. (ENG Form 4480 (auto)).

Dr: 131.27 Unbilled Reimbursable Orders

Cr: 131.21 Unobligated Allotments

(3) Work is costed under the Reimbursable Project and then billed to the CWF appropriation.

* (a) Use Transaction Code DN to record the billing out of the performing appropriation. (ENG Form 4480 (auto))

96X3122, 96X3123, etc.

Dr: 113.4 Appropriation Reimbursements
131.25 Reimbursements to Appropriations - Current
Year

Cr: 117.2 Appropriation Reimbursement Activity
131.27 Unbilled Reimbursable Orders

Use Transaction Code GD to record the collection of the DN receivable.

Dr: 110 Funds with Treasury
813 Undeposited Collections

Cr: 113.4 Appropriation Reimbursements
844.2 Collection

(b) Use Transaction Code MA to record the expense in the CWF appropriation. (ENG Form 4480 (auto))

96X3930

Dr: 139 Work for Other Agencies (feature account 79)
131.23 Undelivered Orders

Cr: 141 Accounts Payable
131.23 Expenditures - Current Year

(c) Use Transaction Code PA to record the disbursement of the MA payable, then use Transaction Code VE to record the disbursement as a no check transfer to Dr 844.1 and Cr 844. (ENG Form 4480 (auto))

Dr: 141 Accounts Payable
844.6 Gross Disbursement

Cr: 110 Funds with Treasury
844.1 Checks Issued

(4) To record the refund of CWF unexpended balance -

(a) Use Transaction Code Negative AA to record the revocation of allotment. (ENG Form 4480 (auto))

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* 96X3930

Dr: 131.21 Unobligated Allotments

Cr: 110 Funds with Treasury

96X3930

Dr: 844.6 Gross Disbursements
Cr: 844.1 Checks Issued

f. Refund of Consolidated Working Funds. Refund of unexpended balance of consolidated working fund will be in accordance with chapter 3.

4-16. Intra-District Transfers.

a. Automated Accounting System "No-Check-Drawn" Transactions. The automated accounting system provides for "no-check-drawn" or "passback" transaction procedures between civil and RF activities for collection and disbursements within the same USACE Command. This procedure provides that, in a settlement of intra-district accounts for A/R and A/P, a Treasury check need not be drawn for settlement. The disbursing officer*s accounts are automatically updated by these automated accounting no-check transactions. The cash receipts and deposit register have provisions to post intra-district transactions (civil and RF activities) as no-check-drawn or passback transactions.

b. Military Accounting for Intra-District Transfers. The automated accounting system does not provide for "no-check-drawn" between civil and military accounts; therefore, Treasury checks must be drawn to settle A/R and A/P transactions.

c. Inter-USACE Commands and Interagency Transactions. The "no-check-drawn" procedures do not apply to inter-USACE Command and interagency transactions; therefore, Treasury checks must be drawn except between interagency DOD military funds. Procedures outlined in AR 37-1, chapter 21 (Transactions for Others, Transactions By Others and Cross-Disbursing) will used for DOD interagency disbursing and collection of military funds unless precluded, by an agreement or regulatory provision.

4-17. Foreign Exchange - Billings and Collections. The procedures described in AR 37-103, chapters 4 and 10, will be followed pertaining to collections involving foreign currency.

* Any question relative to acceptance of foreign currencies should be addressed to: Commander, HQUSACE (CERM-FM), WASH DC 20314-1000.

4-18. ENG Form 3002 (Cash Receipts and Deposits Register).

a. General. Where an assistant to the F&A officer is designated to receive and deposit collections, the ENG Form 3002 is the designated form for posting and controlling receipts and deposits for civil and RF activities. The assistant to the F&A officer is designated to receive collections, deposit collections and maintain the ENG Form 3002. Entries to ENG Form 3002 will be in pen and ink. Erroneous entries will not be blocked out or covered up, but will be neatly lined through so entry is legible. The correct figure will be posted above the erroneous entry in the appropriate column. All erroneous entries will be initialed by the individual making correction. Internal controls exist through the receipt by the accounting unit or other designee of the abstract of remittances direct from authorized collectors, the control of the collected and uncollected A/R files, and control by other than the cashier of prenumbered cash receipt blanks, etc. The register will be used to record cash received, regardless of appropriations, deposit funds or general funds affected. In addition to recording all cash receipts, deposits and debit voucher, those intra-district transactions where no checks are issued or received will be entered to effect the appropriate adjustment to the funds within the same USACE Command. Posting media to this register includes, (1) SF 1080, (2) SF 1081, (3) SF 1098 (Schedule of Canceled Checks), (4) Bureau Voucher (for cost transfers) covering intra-district transactions and collections received in advance of billing, (5) bank deposit slips, and (6) others, as appropriate.

Note: After entry on ENG Form 3002, receipt will not be available for obligation or expenditure until the confirmed deposit ticket is received from the FRB or other authorized local depository (GAO Title 7, section 2.3B).

b. Automated ENG Form 3002. Corps of Engineers USACE Commands are authorized to automate the civil accounting ENG Form 3002 in lieu of the manual posted form. The automated form must reflect all collection by appropriation, Treasury receipt account symbols and include "no check drawn" passback transactions between civil appropriations. The automated form must also reflect confirmed deposits.

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* c. Description of ENG Form 3002.

Column (a) - Date

Column (b) - Reference (Collection Voucher Number)

Columns (c), (d), - Disbursing Officer*s Deposits for
and (e) Official Credit (column (c) -
Deposit Ticket No.)
(column (d) - Date)
(column (e) - Amount)

Note: The above part of the register is for recording data solely for the information of the disbursing officer and is not a part of the self-balancing procedure which applies to the remainder of the register.

Collections

Column (f) - Collections Undeposited, GLAC 813

Column (g) - Intra-District Transfer, GLAC 844

Note: This amount must be in agreement with the Intra-District Transfer column of the ENG Form 3001 (Cash Disbursements Register).

Distribution

Column (h) - Appropriated Funds--96X4902 RF Repayments.
Column (h) is a credit to GLAC 844.2 (96X4902 RF). Column (h) is also a debit to GLAC 310 (96X4902 RF) and credit to GLAC 313.

Columns (i) - Appropriated Funds--Refunds and Reimbursement-
& (j) -96X3122 & Construction, General. Columns (i) and (j) are credits to GLAC 844.2 (96X3122 Construction General). Columns (i) and (j) are also debits to GLAC 110 (96X3122 Construction, General). Column (i) is a credit to GLAC 113.3, column (j) is a credit to GLAC 113.4.

Columns (k) - Appropriated Funds--Refunds and Reimburse-
& (l) -ments--96X3123 Operation and Maintenance, General. Columns (k) and (l) are identical with columns (i) and (j) above, except for the different appropriations involved.

- Columns (m) & (n) - These columns are likewise available to record and reimbursements to the most active fund in the USACE Command other than Construction General (96x3122) and Operation and Maintenance (96X3123) which are specifically provided for. Entries to these accounts are identical with those for columns (i) and (j), except for the different appropriations involved.
- Columns (o), (p) & (q), - These columns are also available to record refunds and reimbursements to any other funds being repaid in the district. Entries are obtained by selective addition. Column (o) is for the Treasury Account Symbol, (i.e., 96X5007 and 96X3121), column (p) is for the GLAC to be posted 113.3 or 113.4 and column (q) is for the amount. Credit postings are to GLAC 844.2 for the appropriation involved in the Chart "D" accounts; and debit to GLAC 110, with appropriate credits to other GLAC in Chart B.
- Column (r) - Deposits Funds--96X6875, Suspense, Department of the Army. This column is a credit to GLAC 844.2; a debit to account 147, with credit to GLAC 113.2, and a debit to GLAC 852 with contra credit to GLAC 861.
- Columns (s), (t) & (u), - Unavailable, General, Special and Trust Funds for deposit in the Treasury. Column (s) is for the Treasury Fund Symbol number (i.e. 965090), column (t) is for the GLAC to be credited, i.e., 113.1., column (u) is for the amount. Credit posting GLAC 844.2 in the Chart "D" accounts and debit to account 135.
- Columns (v), (w), (x), & (y), - Other Accounts--These columns will be utilized to reflect all transactions which are not provided for elsewhere in the register (i.e., 96F3875 and 968862). Column (v) is for Appropriation or Treasury Fund Symbol, column (w) for the amount of any debits, column (x) for the GLAC, and column (y) for the amount of any credits. Entries to the GLAC will be obtained by selective addition.

* d. Register Closing. The documents posted to the ENG Form 3002 must also be individually updated in the automated accounting system. See Automated Accounting Systems User*s Manual for detailed procedures for processing these transactions. Since the documents posted to the ENG Form 3002 are also updated in the automated accounting system, there is no requirement for further accounting entries after the register has been totaled and balanced for the month. However, the total postings described above must be developed and reconciled to the automated accounting system general ledger (Chart "D") accounts indicated.

4-19. DA Form 3994 (Cash Blotter). The F&A officer will maintain a DA Form 3994 to reflect daily accountability and record all collections, deposits and debit vouchers for military accounting activities in accordance with procedures prescribed in AR 37-103.

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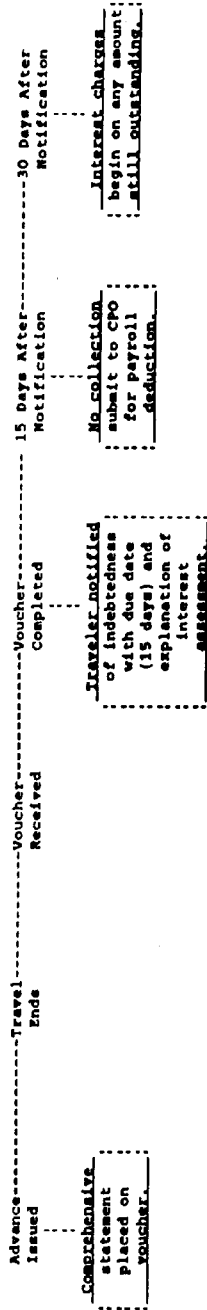
APPENDIX A

TIME SCHEDULES FOR RECOUPMENT OF TRAVEL ADVANCES

NO VOUCHER FILED:



VOUCHER FILED:



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CHAPTER 5

FUND ACCOUNTING AND CONTROL PROCESSING

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CHAPTER 5

FUND ACCOUNTING AND CONTROL PROCEDURES

5-1. General. This chapter contains the administrative control of funds system for Civil Works activities of the Corps of Engineers designed to comply with the requirements of subsection (g) of Section 3679, as amended, known as the Anti-Deficiency Act (31 U.S.C. 665) and instructions of the Bureau of the Budget. It prescribes a system designed to:

a. Control apportioned funds by restricting obligations or expenditures to the amount of apportionments.

b. Enable responsibility to be fixed for the creation of an obligation or for the making of any expenditure in excess of an apportionment or an allotment issued in subdivision thereof.

c. Provide for subdivision of apportionments allotments to field installations at the appropriation or statutory limitation level, where applicable, and the maintenance of allotment records thereof.

d. Provide for subdivision below apportionment control levels at the category, class and project level which are classed as work allowances and are necessary in effectively administering work programs. Also to provide for maintenance of necessary work allowance records to reflect current status. (ER 11-2-101 prescribes methods of establishment and approval of such work allowances.) These work allowance subdivisions are to be distinguished from allotments and apportionment control procedures established to control apportionments pursuant to be provisions of Section 3679, revised Statutes.

5-2. Appropriation Structure. As described more completely in ER 11-2-101, the appropriation structure generally provides for the following appropriations each covering certain project classes:

- 96X3112 Flood Control, Mississippi River and Tributaries
- 96X3121 General Investigations, Corps of Engineers, Civil
- 96X3122 Construction General, Corps of Engineers, Civil
- 96X3123 Operation and Maintenance General, Corps of Engineers
Civil
- 96() 3124 General Expenses, Corps of Engineers, Civil, (19__)
- 96X3125 Flood Control and Coastal Emergencies
- 96() 3138 U.S. Section, St. Lawrence River Joint Board of Engineers, Corps of Engineers, Civil
- 96X8862 Rivers and Harbors Contributed Funds
- 96X8869 Rivers and Harbors Advance Funds
- 96X5066 Hydraulic Mining in California, Debris Fund
- 96X5125 Maintenance and Operation of Dams and Other Improvements
of Navigable Waters

From time to time, three-digit decimal limitation symbols may be applied to the foregoing appropriation symbols to cover certain specific statutory limitations established by the Congress. Definitions and instructions for their use will be furnished on advices of allotment or by separate correspondence in each specific instance.

5-3. 96X1902 Revolving Fund, Corps of Engineers. The Revolving Fund operates under the provisions of the Civil Appropriation Act, FY 1954 Public Law 153 83d Congress, approved 27 July 1953, and it is not required that allotment accounts for it be maintained for unobligated balances, undelivered orders, reimbursements or expired appropriations. Control of activities under the Revolving Fund is covered in ER 11-2-101 and in Chapter 7 of this regulation on Revolving Fund cost accounts . In this chapter, therefore, procedures for appropriation and allotment accounting refer to the General, Special and Trust Fund appropriations and are not applicable to the Revolving Fund unless specifically stated.

5-4. Policy of Appropriation Control. Appropriation control is maintained by accumulating in the general ledgers the total appropriations made by Congress. This is accomplished by the use of allotment accounts to support and control allotments received. The system of allotment accounts is designed to assist in control of funds in order to prevent the overobligation of appropriations as authorized by the Congress. The system also provides control data to prevent overobligation of approved appropriation apportionments.

5-5. Policy of Apportionment Control. Apportionment of appropriations is made by the Bureau of the Budget for obligations to be incurred for a Congressional appropriation and anticipated appropriation reimbursements, on a cumulative current fiscal year basis by quarters. To control obligations and reimbursements incurred within the Corps of Engineers to the amount of the quarterly apportionments, an authorization by appropriation on ENG Form 3010, Apportionment Schedule, is issued to each Division Engineer to cover project and activity obligations and appropriation reimbursements for the Division-wide activities under the appropriation. The Division Engineer in turn issues ENG Form 3010 to each District Engineer to cover the District activities under the appropriation. Procedures for issuance of such authorizations and for control of obligations and appropriation reimbursements are contained in paragraphs 5-29 and 5-31.

5-6. The Allotment System. Allotments of appropriated Civil funds will be made to the District Commander by the Chief of Engineers in bulk at the appropriation level. The amount of the allotment is available for obligation and expenditure for any item of work contained in an approved work allowance established or revised in accordance with ER 11-2-101. While the amount of the appropriation allotted usually covers the entire fiscal year, obligations will be controlled to stay within the quarterly apportionment limitation by utilizing procedures prescribed and referred to in paragraph 5-5 above.

5-7. Allotment Accounts. Allotment accounts are an integral part of the overall accounting system. They constitute the subsidiary accounts for the general ledger accounts for unobligated allotments, undelivered orders, appropriation reimbursement activity, and expended appropriations for the current fiscal year. An allotment ledger has been devised for this purpose and will be maintained at appropriation level to disclose the status of allotments of appropriated funds made by the Chief of Engineers at that level. A separate allotment ledger will be maintained at appropriation level for appropriation reimbursement activity. Allotment ledgers serve to insure * compliance with the provisions of the Anti-Deficiency Act, 31 USC 1517, as amended, which prohibits expenditures or obligations for the future payment of money in excess of the amount appropriated by the Congress or apportioned by the Office of Management and Budget. Detailed operating procedures are contained in paragraph 5-24.

5-8. Work Allowance Ledgers. a. Since it is necessary to develop obligation and accrued expenditure data at the levels below the appropriation or allotment level to effectively administer work programs and to furnish necessary data to the Congress, Office of Management and Budget and the Chief of Engineers, work allowance ledgers will be maintained at the activity or project level to reflect the amount of the approved work allowance and the status of the allowance. These work allowance records establish targets for subdivisions or classifications below apportionment control levels and are, to be distinguished * from allotment records established for the purpose of controlling apportionments and appropriations pursuant to the provisions of 31 USC 1517, as amended. For accounting convenience and proper utilization of accounting machine capabilities, summary totals of documents posted in detail to the work allowance ledgers are accumulated at this level and posted in total to the Allotment Ledgers. Detailed operating procedures are contained in paragraphs 5-25 and 5-31.

b. The amounts of work allowances to be posted to the work allowance ledgers will be the amounts approved as work allowances, or revisions made thereto, in accordance with the policies prescribed in ER 11-2-101, and paragraph 5-31 of this regulation. It is the responsibility of the District Commander (or through his delegated representative) to see that various PB Work Program documents are kept in a current revised and approved status. ENG Form 3007 will be used to document the approved amounts to be posted to the work allowance ledgers.

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* 5-8.5. Escrow Policy and Procedures.

a. Policy. Contributed or advanced funds and securities deposited in escrow pursuant to authority contained in ER 1140-2-301, are not available for obligation until withdrawn from the escrow account and deposited into the U.S. Treasury. This prohibition is absolute.

b. Procedures. Usually funds in escrow will be withdrawn by the District Commander for deposit into the Treasury in increments as needed for obligations of current portion of contractors* earnings and S&A costs chargeable to contributed or advanced funds. The escrow ledger provides a means of determining availability of contributions or advances in escrow and of assuring that such funds will not be obligated while in escrow. A separate escrow ledger will be maintained for each escrow account identified with the applicable project. The work allowance ledger (para 5-25), retitled "Escrow Ledger" will be used for this purpose. Columns D, E, F, G, and J, described in paragraph 5-25b, will not be used. Amounts deposited in escrow will be entered in column K based on escrow agreement and of deposit. Funds withdrawn from escrow for deposit in the Treasury will be entered as a reduction in column K for the amount withdrawn, based on copy of document initiating the withdrawal. Releases of unused balances from escrow to local interests are posted as a reduction in column K based on approval of the Secretary of the Army. An escrow ledger will be maintained for the life of the escrow and not by fiscal year. The sum of the amounts of column K of active ledgers must equal the balance in the GL account 119, contributions or advances held in escrow, at all times.

c. Annual Repayment. The above procedures may be used as a tool to ensure by local interests in annual installments, where such procedures are specifically permitted in project authorizing act(s). This may result in additional interest if required in authorizing legislation. So long as sufficient appropriated funds are available to cover all obligations, the policy specified in paragraph a above need not delay orderly construction. Should sufficient appropriations not exist, prohibition above will be followed without deviation.

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5-9. Administrative Control of Funds.

a. Responsibility.

(1) District/Division Commanders and the heads of other Corps activities are responsible for administrative control of funds and may delegate such control to one or more persons. If delegation is to more than one, responsibility and authority of each should be in writing. If it is to only one person, power to redelegate should also be included. We recommend delegation to the Comptroller with power to redelegate. The responsibility redelegated by the Comptroller would be to Chiefs of Divisions and Separate Offices of the District. A sample redelegation to the Chief, Engineering Division follows. Similar redelegations to chiefs of other divisions and separate offices would contain similar instructions, modified to fit the particular organization or functions.

TO: Chief, Engineering Division
SUBJECT: Administrative Control of Funds

1. You are hereby delegated responsibility for management and control of all funds contained and approved in the current year operating budget (program to be charged to appropriated funds) for the Engineering Division, including any funds sub-allocated from other offices of the District. You are responsible for establishing those operational controls necessary to assure that you do not exceed obligation/expenditure limits assigned in your approved program of work. Funds management must take place before execution of the work.

* 2. In the event trends indicate the need to exceed previously established funds limitations, you are responsible for notifying the Comptroller or Program Development Officer for decision to either acquire additional funds, or cease work. These actions must be taken in sufficient time to allow for the securing of additional funds or orderly cessation of work.

3. The Finance and Accounting Office will provide you with status reports on funds utilization. Also, prior to incurrance of contractual obligations, certification of funds availability must be obtained from the F&AO. For detailed instructions on administrative control of appropriated funds, see District Regulation No. 37-1-1, dated 1 July 1977.

(2) A positive procedure must exist to effect this control. The following are available to assist and support this function:

(a) Miscellaneous Obligation Document (MOD) for government costs each month in lieu of last month of each quarter.

(b) Manual Information commitment record. District personnel must utilize the Fund Status Report and reconcile informal record with the COEMIS produced report each update cycle.

(c) Schedule of Contract Awards which can be used by the FOA to determine if a contract flowing through the Finance Accounting Branch for certification prior to award has been programmed and scheduled. It will also show whether or not the proposed contract can be awarded ahead of schedule or must be delayed due to lack of apportionment.

(d) ENG Form 2101. Estimated Civil Works Fund Schedule, prepared for both obligations and expenditures showing a month-by-month schedule for each. When actuals reflect deviation from the schedule, the district becomes immediately aware if ahead or behind schedule. If ahead, the district may have to request additional apportionment in an earlier quarter or delay awards until the quarter for which originally scheduled.

(e) Program Document PB2b, a program schedule for all large construction projects and lists all planned design work by major features of the project. The schedule also indicates anticipation of construction by quarters.

(f) COEMIS Resource Allocation/Project Management (RA/PM) Subsystem which has a critical path method (CPM) network capability and interfaces with the F&A Subsystem. The activities on the CPM

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network are tied to cost accounts through the interface and allow the managers to review the I and J Nodes (which denote beginning (I) and ending (J)) as to early start, late start, or on-time starts, relate manpower and dollars to the CPM activity, and compare actual dollars provided through the interface.

* Any, or all, of the above may be used separately or in combination. The objective is positive control of funds. The extent to which the procedures are implemented depends upon experience of the staff, effectiveness of the system, other self-Imposed constraints, and complexity of the workload.

* (3) Authority to certify funds availability will be delegated to the Finance and Accounting Officer by the Installation Commander. This delegation will be by inclusion in FOA local regulation. The F&A Officer must redelegate this authority in writing to other F&A personnel who may certify in his/her name. The F&A Officer may also redelegate this authority, up to limits of bulk commitments issued to others such as Project Engineers, where such procedures are in effect. *

b. Prevalidation of Obligations.

(1) Except as noted in subparagraph (2) below, three copies of every obligation document will be furnished the Chief, Finance and Accounting Branch, or his designated assistant for determination of the propriety and availability of funds prior to release to the vendor. If funds are available, a certificate to that effect will be placed on two copies. The certificate on copy No. 1 will be signed and the copy returned to the originator. The certificate on copy No. 2 will be initialled and it, together with the original, will be routed to the Finance Accounting Section for immediate entry in allotment ledgers and other action required by this regulation. If funds are not available, a statement to that effect will be made on one copy of the document and all copies returned to the originator.

* (2) Where fund control over small purchases is exercised through the medium of administrative instructions or limitations, prevalidation of individual obligation documents issued thereunder is unnecessary (2 GAO 4520. 30). For obligation procedures for small purchases under imprest funds, see paragraph 3-10.

c. Legislative and Administrative Limitations.

(1) The applicable provisions of AR 37-20 and OCE Supplement 1 thereto will be followed without deviation.

* (2) Reports of violation will be submitted to HQDA (DAEN-RM F-A) WASH DC 20314 in accordance with provisions of AR 37-20 and OCE Supplement 1 thereto.

(3) The following clarification has been issued by the Comptroller of the Army in regard to reportable violations of Section 3679, RS, on overrun of estimates for reimbursable work performed by Revolving Fund, Corps of Engineers, Civil. In instances where funds are obligated on an estimated basis in the project accounts to reimburse the Revolving Fund for actual charges incurred for maintenance and operation of equipment, financing of common inventories, etc., it has been determined by the Comptroller of the Army that if the actual charges exceed such estimates, no reportable violation of Section 3679, Revised Statutes, occurs until or unless such excess is billed against such project. The Comptroller of the Army has pointed out, however, that the practice of allowing or incurring costs in the Revolving Fund in excess of fund limitations imposed on any given project is considered contrary to sound management practices.

(4) While the above ruling allows each installation and activity time in which to obtain additional funds to cover the lack of project funds due to under-estimation of such charges as cited in subparagraph (3) above, it does not necessarily allow large amounts to remain unbilled in the Revolving Fund for a long period of time due to lack of project funds. Care should be exercised in the application of the ruling to maintain financial management on a sound basis. It is recognized, however, that reimbursable work on an estimated basis cannot always be performed in any given month to or within an exact amount.

(5) There is nothing contained in subparagraphs (3) and (4) above which should be construed as authorizing the commencement of work prior to the receipt of an allotment of funds. Neither should it be construed that work may continue beyond any month where the estimate for the previous month has been exceeded and funds were not available in the project to continue the reimbursable work. Whenever it becomes apparent that work requirements are in danger of exceeding project funds, work should be halted until additional funds are made available. Except as prescribed by paragraph 5-19a(1)(b), estimates for reimbursable work to be performed by the Revolving Fund for a given month must be made at the beginning of the month and must be realistic to cover the work for the estimated work to be performed, and the work performed must be within the scope of the work covered by the estimate.

(6) Obligations will not be created in excess of the quarterly sub-allocation of apportionment issued by the Division Engineer to the District even though (a) the overall OCE allocation to the Division for

that quarter is not thereby overobligated and (b) unissued Division allocation of apportionment was available for, but not suballocated to, the District.

* d. Obligation Accounting.

(1) Citation of Fiscal Year Limited Appropriations on Contracts. The provisions of this section apply only to contracts that cite one year or multiple year appropriations that expire for obligations at a specified time. The provisions of AR 37-21, paras 2-10a(1) through (5), 55 Comp. Gen. 768 (B-132900), 61 Comp. Gen. 610 (B-195732), 31 U.S.C. 1502, PL 96-436 (Military only) and the guidance in the succeeding subparagraphs apply to contracts that cite these fiscal year limited appropriations, and exceptions thereto.

(2) When a contract is awarded it must include a citation to the appropriation(s) which is/are to be obligated. Once obligated, no new appropriation may be added to the contract except by supplemental agreement covering new work outside the basic contract scope. For example, a contract was awarded citing FY 83 General Expense funds, symbol 9633124. The three (3) denotes this fund is available for obligation in Fiscal Year 1983. Since it is a limited year appropriation, change orders, overruns, changed conditions and similar adjustments throughout the life of the contract must cite the same appropriation no matter when they occur. General Expense funds appropriated in FY 84 or FY 85 etc. may not be legally obligated under this contract for in scope price adjustments. The same principle applies to obligation authority received by reimbursable order. Limits applicable to the ordering appropriation govern. Statutory and Comptroller General Decision exceptions to this principle have been made in the case of contracts citing military construction appropriations and in certain cases involving discretionary cost increases to a cost-reimbursement contract.

(3) Comptroller General Decision B-195732 dated 23 September 1982, (61 Comp. Gen. 610) modifies the previous decision rendered on 11 June 1980, (59 Comp. Gen. 518) concerning the proper appropriation to charge for a cost overrun of a cost-plus-fixed fee (CPFF) contract. The principle established that a fiscal year limited appropriation may only be charged for contracts executed to meet bona fide needs of that year is not changed. However, where there are discretionary cost increases in a cost-reimbursement contract, the guidance is as follows:

Discretionary cost increases in a cost-reimbursement contract which exceed contractually stipulated ceilings, and which are not based on an antecedent liability, enforceable by the contractor, may be charged to either the funds current when the discretionary increases are granted or *

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the funds cited on the original contract, at the option of the Field Operating Activity (FOA) affected. Similar increases which do not exceed a contractually stipulated ceiling must be charged to the funds cited on the original contract.

* e. (Rescinded)

5-10. Work for Other Corps Field Operating Activities (FOAs) and Federal Agencies. Guidelines relative to the authority for performing work for other Federal agencies are contained in ER 1140-2-302. To the greatest extent practicable, such work will be performed on a reimbursable basis, rather than by advance of funds. Reimbursable orders received by Corps FOAs will be processed in accordance with the instructions presented below.

a. Non-DOD/Civil Funded Reimbursable Orders.

(1) Reimbursable orders from non-DOD agencies will be processed in accordance with reimbursable procedures within the Civil module of the COEMIS F&A subsystem.

(2) Reimbursable orders from other Corps FOAs which cite civil funds will be processed in accordance with reimbursable procedures within the Civil module of the COEMIS F&A subsystem regardless of whether the work ordered will be performed by contract or in-house resources. Reimbursable orders from other Corps FOAs which cite civil funds will not be processed within the Revolving Fund module of the COEMIS F&A subsystem.

(3) Reimbursable orders from other Corps FOAs which cite the Corps* Revolving Fund will be processed in accordance with reimbursable procedures within the Revolving Fund module of the COEMIS F&A subsystem.

b. DOD/Military Funded Reimbursable Orders.

(1) Corps FOAs with military accounting capability will use automatic reimbursement procedures within the Military module of the COEMIS F&A subsystem to process reimbursable orders from DOD activities and other Corps FOAs which cite military funds. Under no circumstances will Corps FOAs with military accounting capability process reimbursable orders which cite military funds within the Revolving Fund module of the COEMIS F&A subsystem.

* (2) Corps FOAs without military accounting capability which receive reimbursable orders citing military funds from other Corps FOAs or DOD activities will use the Revolving Fund module of the COEMIS F&A subsystem for all costs except AE and/or construction contracts. Military contracts prepared and administered in connection with the order will cite the ordering FOA or DOD activity contract number, fund citation, fiscal station number and billing address. Contract payments and accounting therefor will be accomplished by the ordering FOA or DOD activity. *

c. The reasoning behind the above procedures is that civil assigned employees accomplish the work where the reimbursable order is from an other than DoD agency, or cites civil funds. The manpower and object class 11 and 12 are reported within civil appropriations. When the order is from a DoD agency or cites military funds, personnel assigned to military functions are used and the manpower and object class 11 and 12 are included in the military reports.

d. When it is necessary to obtain an advance from another agency, a request, supported by a copy of the agreement or other instrument covering the furnishing of goods or services, will be submitted to CDR USACE (OAEN-RMB) WASH DC 20314-1000. As provided by 7 GAO 2050 and 7 GAO 4050, advances will be made available to the performing agency as either transfer appropriations or consolidated working funds. In either case, the advance of funds will be allotted by the Chief of Engineers/Commanding General to the District to perform the work. These allotments will be processed in the accounts in the same manner as allotments of any other funds. See also paragraph 4-9b concerning the treatment of receipt of checks covering allotments of consolidated working funds.

5-11 Work Performed by Other Federal Agencies. Work may be performed for the Corps of Engineers by other Federal agencies under authority of Section 601 of the Economy Act (31 USC 686) and similar provisions of law. Work by other agencies will be funded by the following means:

a. Reimbursable Orders. Issued to and accepted by the performing agency. This is the preferred method:

b. SF 1151 (Nonexpenditure Transfer Authorization). This method is used under general programs such as that directed by the Fish and Wildlife Coordination Act, and the cooperative stream gauging program under Department of Interior. In such cases, SF 1151 is issued by the Chief of Engineers to transfer funds to performing agencies. Some nonexpenditure transfers are also made with respect to specific district activities in which other Government agencies will participate. In such cases, the Chief of Engineers will advise the District in writing as to the purpose of the transfer and the amount transferred, and the District will charge the appropriate general ledger and cost accounts in that amount and will credit GI account 136.5.

- * c. Advance Payments. This method of financing should be used only when the reimbursable method is impracticable (7 GAO 4050.20). Advances will be accomplished by payment of SF 1080 received from the billing agency. Prior approval of such advance payments will be obtained from HQDA (DAEN-ECB) WASH DC. 20314 except for advances made in conjunction with Comprehensive River Basin Studies which are consistent with program amounts In the Coordinated Budget.

5-12 Minor Completion Items. Projects under appropriation Construction General which are essentially complete physically, but which have relatively small amounts remaining in the approved work program may be designated as "Minor Completion Items" as provided in ER 11-2-240. Minor completion items will be appropriately coded and reported individually by project under the applicable class or sub-class on the monthly ENG Form 3011a. Subsequent transactions will continue to be posted in detail to the work allowance ledgers for the project.

5-13 Lapsed Appropriations.

a. General. Lapsed appropriations will be accounted for under the successor "M" (Merged) Accounts system in that. when a fiscal year appropriation is lapsed, the fiscal year digit is dropped and the letter "M" indicated in lieu thereof. All disbursing, collection, and adjustment transactions against lapsed appropriations will refer to the successor "M" Account. For example: the unpaid obligations for FY 1955 General Expense Appropriation, which became lapsed on 30 June 1957, will be recorded and reported under successor "M" Account 96M3124, and will be expended under that symbol.

- * b. Additional Obligation and Increase Adjustment of Obligations in "M" Accounts. Prior to the recognition of an obligation not previously recorded and of increase adjustment, a determination will be made as to the sufficiency of funds not obligated or committed. In the event "M" accounts funds are not sufficient to cover the obligation or increase, adjustment authority will be obtained from HQDA (DAENECF-A) WASH DC 20314 before recording the obligation in "M" accounts. *

5-14 Accrual Principle of Fund Control. To provide a relative basis for reconciliation of funds with cost, the accrual principle is employed. This provides that expenditures. will be recorded when goods and services are received and other assets acquired, whether or not payment has been made and whether or not invoices have been received. When obligations mature, they will be liquidated and the accrued expenditure recorded.

5-15 Accounting Control.

a. General. The successful operation of any accounting system is dependent upon:

(1) Adequate documentation of all transactions affecting the accounts.

(2) Positive and controlled flow of all documents to the accounting office.

(3) Current entry of documents in the several accounting records.

(4) Separation of duty assignments in the performance of organizational responsibilities to assure adequate internal controls. The procedures outlined in the following paragraphs are established for preparing, receiving, and controlling obligation documents, bureau vouchers, invoices, receiving reports, partial payment estimates, etc., in the Finance and Accounting Branch.

* b. Disbursing Section. This section will:

(1) Maintain the Cash Receipts and Deposits Register and Cash Disbursement Register.

(2) Balance the Cash Receipts and Deposits Register and Cash Disbursement Register monthly, and prepare summary journal entries for posting to the general ledger.

* c. Examination Section. This section will maintain file of original paid bureau vouchers in numerical sequence. It will also maintain a record of payments to vendors, either by utilizing an extra copy of obligating document or by card file.

* d. Finance Accounting Section. This section will:

(1) Maintain the registers for numerical control of numbered obligating instruments and journal entries.

(2) Maintain Accrued Expenditure Registers and Accounts Receivable Registers.

(3) Maintain Allotment Ledgers and Work Allowance Ledgers.

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(4) Prepare all bills except bills for all prebilled items and bills for all collections originating from data maintained in the cost records. Prepare bills for real estate outleases if so determined by the district engineer in accordance with par 4-2c(1).

(5) Maintain files of undelivered orders, accounts payable and accounts receivable.

(6) Balance the Accrued Expenditures Registers and the Accounts Receivable Registers, monthly and prepare summary journal entries for posting to the general ledger.

(7) Balance the Work Allowance Ledgers and the Allotment Ledgers and prepare monthly summary journal entries for posting to the general ledger. Balance the applicable subsidiary ledger balances with general ledger balances.

(8) Inventory the Accounts Payable file each month and balance it with the General Ledger and with the open items on the Accrued Expenditure Registers.

(9) Inventory the Accounts Receivable file each month and balance it with the General Ledger and with the open items on the Accounts Receivable Registers.

(10) Inventory the undelivered orders file each month and balance it with the allotment and work allowance ledgers. To reduce peak workloads, this operation may be phased throughout the month.

(11) (Reserved)

(12) Balance total current accrued expenditures with Cost Section records monthly.

e. Cost Accounting Section will: (1) Receive, review and process the receiving reports and bureau vouchers initiated by other elements of the District organization (paragraph 3-2) Prepare and process all other bureau vouchers generated by the activities of the District.

(2) Prepare bill. for all collections originating from data maintained in the cost records. Prepare bills for all prebilled items except that bills for real estate outleases may be prepared in other sections the Finance and Accounting Branch if so determined by the district engineer.

5-16 (Reserved)

5-17 (Reserved)

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5-18 Reservation of Funds. It may be desirable, as a method for fund control, to establish memorandum accounts at project and activity level to reflect unreserved balances of work allowances. Under this method, ENG Form 3040, Commitment Ledger, could be applied by utilizing the "Fund Reservations" column. To keep the system on a broad and simplified basis, the amounts shown on approved PB series work programs for current fiscal year for Government Costs and Hired Labor Costs could be reserved at beginning of the fiscal year. Amounts of contracts being advertised could be reserved individually at the time of advertisement. Necessary reservation could also be made for estimated change orders and quantity variations. As work progressed during the fiscal year, review of the various PB series cost reports and local cost reports would be made to ascertain that actual program costs were consistent with the estimated reservations. As indicated by this review and by amounts of unreserved balances, the need for reprogramming of work and revision of approved programs or allowances could then be brought to the attention of the proper technical divisions of the District.

5-19 Obligation Documents and Method of Treatment.

a. Internal Transactions.

(1) Intradistrict Transactions.

* (a) An obligation to cover anticipated billings from the Revolving Fund for labor, travel, transportation services, equipment usage, overhead and other estimated costs will be established on a miscellaneous obligation document (MOD) for each project at the beginning of each month. Individual billings received during the month will be recorded thereon as liquidations. After the final (actual or estimated) cost distribution from the Revolving Fund for the month has been recorded as an accrued expenditure in the allotment account and the amount liquidated on the obligation record, any unliquidated balance of the estimated MOD will be cancelled at the end of each month. *

* (b) Interim reports on obligations which may be prepared during a month will include estimated amounts of obligations for payrolls and other Revolving Fund charges *

expected to be chargeable to the projects through the end of the month being reported regardless of whether the obligations have been recorded in the allotment accounts.

(2) Inter-District Services.

* (a) Intra-Army Order for Reimbursable Work or Services, DA Form 2544 will be utilized when requesting inter-district services, including orders for reimbursable work or services to be performed by laboratories. An obligation will be recorded in the project account of the ordering district for the full amount of the order upon receipt of the signed acceptance copy of the order from the servicing district. Liquidation of the obligation will be made in accordance with paragraph 5-20. At the close of each fiscal year the obligations under annual appropriations under control of Chief of Engineers will be reduced by the serviced districts to cover only estimated actual obligations incurred by the servicing districts as of 30 September.

(b) Inter-district DA Forms 2544 will include in block six the ultimate six-digit ENG Form 3018b or seven-digit ENG Form 3018c report item code that will be used by the ordering district. This information will enable the performing district to properly identify the ultimate appropriation to be charged as well as to assure the proper categorization of costs of services rendered on its ENG Form 3018b or c, as appropriate. For example, the ordering district will ultimately report the work as ENG Form 3018b item code 120212 and will so indicate on the DA Form 2544. The performing district can then properly identify the ultimate appropriation as 96X3122, Construction General and code its ENG Form 3018b costs as 460211 to properly show the work as design engineering effort. *

b. Prerequisites for Recording. The provisions of Department of Defense Directive 7220.6, 28 April 1955, as implemented by AR 37-21, will be followed in recording obligations.

c. Continuing Contracts. The amount to be initially obligated for continuing contracts will be the amount stated in the contract document as being available for initiation of the work; thereafter the amount of the recorded obligation will be increased or decreased only to the extent that such increase or decrease is supported by a formal notice to the contractor in accordance with the contract terms. Where a continuing contract is in the fiscal year of completion with funds on hand therefor, the contractor may be notified in writing that funds are available to complete the contract without specifying a dollar amount. At the time of such notification, obligation should be recorded to cover the previously unrecorded portion of the basic contract, change orders, and overruns placed. Thereafter, obligations for additional change orders, overruns, etc., will be recorded, as appropriate, on the same basis as for contracts which are not continuing contracts.

d. (Reserved.)

e. (Reserved.)

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f. (Reserved.)

g. Rental Agreements - Nominal Consideration. When the consideration stated in a rental agreement is a nominal amount (\$1.00 - \$50.00) the full amount will be obligated against funds available upon execution of the agreement. When the consideration is more than \$50.00 the provisions of paragraph 2-7g(1) or (2), AR 37-21 will be followed--the selection of method depending upon availability of funds within the operating programs.

* h. Travel. Under the option in para 2-20a(3), AR 37-21, estimated amounts for travel orders will be obligated at the time the orders are issued; all other provisions of para 2-20, AR 37-21 will be observed. *

i. Miscellaneous Obligation Documents. Certain items, such as personal services, communication services, some intragovernment transactions, etc., are of such a nature that no specific document is readily available for recording as an obligation. When required, obligations of this type will be documented on a Miscellaneous Obligation Document, DA Form 3717 which will be numbered serially commencing with No. 1 at the beginning of each FY. In every instance it will be initiated by an individual who is in a position to make an accurate estimate of the amount of the obligation, signed and forwarded to the Finance and Accounting Branch for entry to the allotment ledger. This form, when prepared in accordance with the foregoing, constitutes the written administrative determination specified in AR 37-21.

j. Partial Payment Record. The "Partial Payment Record" section of DA Form 3717 will be maintained for each obligation document for which partial payments are made, except that notation of the partial payments may be made directly on the obligation document in lieu of using DA Form 3717 when it is more convenient to do so.

k. Undelivered Orders Files

(1) Files of "undelivered orders" documents will be maintained by projects. These files will include all "undelivered" purchase orders, uncompleted contracts, and other obligating documents, including the partial payment records referred to in i above. These files will be maintained by the Finance Accounting Section. *

* (2) When obligating documents are received by the Finance and Accounting Branch, one copy will be forwarded to the Finance Accounting Section and the other copy will be forwarded to the Examination Section. The Finance Accounting Section will use its copy to obligate funds and then file it in the undelivered order file by project. The Examination Section will file its copy alphabetically by vendor.

(3) Incoming invoices will be forwarded to the Examination Section to be time-stamped and filed in the alphabetic vendor*s file.

(4) Receiving reports will go first to the Property Accounting Section for necessary action.

(5) The Property Accounting Section will forward the receiving report stamped "property accounting" to the Examination Section for preparation of the voucher. This voucher preparation should not be confused with preparation of bureau vouchers, ENG Forms 3005 and 3006 as prescribed in paragraph 3-2a. The voucher preparation in Examination Section is the matching of the receiving report with pertinent obligating documents and invoices if received.

(6) The prepared vouchers will be forwarded to the Cost Accounting Section for costing. The first carbon of the bureau voucher will be used for posting.

(7) The Cost Accounting Section will forward the voucher to the Finance Accounting Section for full or partial liquidation of the obligation. The second carbon of the bureau voucher will be used for posting and will then be placed in the accounts payable file. *

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* (8) The voucher (original bureau voucher, receiving report, obligating document, and invoice if received) will be returned to the Examination Section to be audited and scheduled for payment or held until the invoice is received. Such held vouchers will be audited and scheduled for payment when the invoice is received.

(9) The original payment document will be listed on Voucher and Schedule of Payments, SF 1166, which will be certified and if required, processed for the preparation of a bureau voucher adjustment as described in paragraph 3-5b. Normally the SF 1166 will be prepared in triplicate. Extra copies may be made to meet special requirements such as a SF 1166 on which transportation accounts are scheduled. For payments on transportation accounts an extra unsigned copy of the SF 1166 will be made for local records since the original will be sent to the General Accounting Office after completion of the site audit for the fiscal year.

(10) A copy of the SF 1166 will be placed in an Examination Section temporary unpaid vouchers file. The original and one copy of the SF 1166 along with the original supporting documents and copies of invoices to be returned to vendors for check identification will be forwarded to the disbursing section.

(11) After payment, the original SF 1166 will be retained by the Disbursing Section and filed by D.O. voucher number, pending audit by the General Accounting Office. The copy of the SF 1166 and the original supporting documents will be returned to the Finance Accounting Section for insertion of the Disbursing Officer*s voucher number on the bureau voucher and notation of payment on the Accrued Expenditure Register. The original supporting documents will be forwarded to the Examination Section for recording payments to vendors and filing by bureau voucher number in the paid file. If obligating documents are used for recording payments to vendors, a cross reference will be made to the covering D.) voucher number.

*

5-20. Obligations Liquidated. As a general rule, obligations are liquidated in the original amount when matured as accrued expenditures. The date obligations are liquidated or canceled may be indicated opposite the amount obligated on the work allowance ledger. Where an obligation is liquidated by more than one payment, the letters "PP" and date may be recorded opposite the original obligation when the first payment is made, and no further reference need be made on the work allowance ledger for the remaining partial payments. The above procedure is optional; however, in all cases, partial payments will be recorded on the partial payment record maintained in the undelivered orders files. In the case of partial payments, the amount of the bureau voucher will be posted both as a liquidated obligation and as an expenditure. The partial payment record will reflect the "undelivered order" balance and support the file of undelivered orders.

5-21. Accrued Expenditures. Accrued Expenditures are obligations or partial obligations which have matured, i.e., goods and materials received, services performed, pay earned, etc. Refunds of unexpended balances of trust funds will also be treated as accrued expenditures. Bureau voucher forms are the posting documents for accrued expenditures and will be posted to the work allowance ledgers in detail. (See Chapter 3 for processing of accrued expenditures.)

5-22. Register of Obligor Documents. In order to provide an effective control of obligator documents, all purchase orders, contracts and other comparable serially-numbered documents used in obligator funds will be entered on KEG Form 3158, Bureau Voucher or Obligor Document Number Register, which will be maintained in the Finance Accounting Section. It will consist of a separate listing of the serial numbers of each type of document without descriptive data, or reference to appropriations or funds chargeable. Upon receipt of the documents the numbers will be cancelled from the list and any open numbers at the end of the month will be investigated before the accounts are closed. Also, before closing the accounts, verification will be made that the last document issued and approved for availability of funds has been entered in the accounts.

5-23. Journal Entries. a. Preparation. Except where otherwise specified, all entries to General Ledger accounts will be made from Journal Entry, ENG Forms 3007 and 3007a. All entries between subsidiary cost accounts of the same project or within subsidiary cost accounts of the Revolving Fund, will be made on ENG Forms 3007 and 3009, as applicable. A numbering system for journal entries designed to meet the needs of individual offices will be used. It should provide numeric identification of month, fiscal year, and journal entry.

b. Register of Journal Entries. To provide control over assignments of journal entry numbers and to assure the receipt of all journal entries for recording in the General Ledger in the month of issuance, a register of journal entries will be maintained using ENG Form 3158. Where data requiring additional columns is desired, register of locally designed format may be used.

5-24. Allotment Ledger - Description and Operations. a. Ledger Forms. The following multiple-purpose machine accounting forms are headed " Q Allotment Ledger Q Work Allowance Ledger" and are provided for accumulating budgetary accounting data at allotment (appropriation) level. The nature of the data to be recorded will be identified by placing "X" in the appropriate block in the heading.

(1) ENG Form 2106 (Burroughs Sensimatic)

(2) ENG Form 3036 (National Cash Resister 31 and Remington Rand 85)

Forms for use on other machines will be provided on request to the Chief of Engineers, ATTN: ENGAS-PF.

b. Detail Posting. A description of operations under each transaction using ENG Form 2106 (Burroughs Sensimatic) to demonstrate, is as follows:

(1) Column A - Date -- Enter date of posting.

(2) Column B - Proof -- Used for zero proof of pick-ups.

(3) Column C - Description -- Write the title of the document or brief description of the transaction being posted.

(4) Column D - Voucher Number -- Not applicable.

(5) Column E - Object Class - lot applicable.

(6) Column F - Disbursements -- Not applicable to Civil.

(7) Column G - Accrued Expenditures -- Enter the mount of change in Accrued Expenditures from Column G of the subsidiary Work Allowance Ledgers. Increases in this column increase the total in Column I and decrease the balance in Column L. Decreases in Accrued Expenditures have the opposite effect on the referenced columns.

(8) Column H - Undelivered Orders -- Enter the mount of change in Undelivered Orders outstanding from Column H of the subsidiary Work Allowance Ledgers. Increases in this column increase the total in Column I and decrease the balance in Column L. Decreases in Undelivered Orders have the opposite effect on the referenced columns.

(9) Column I - Cumulative Obligations -- This is the total of Columns G and H.

(10) Column J - Unobligated Commitments -- Not applicable to civil.

(11) Column K - Funds Authorized -- Enter advices of allotment end revocation received from the Chief of Engineers at appropriation level in this column. For allotment ledgers maintained for Appropriation Reimbursement Activity, ENG Forms 3007 pertinent to interagency reimbursable work order documents and documents authorizing other appropriation activity will be entered in this column. Increases in this column increase the balance in Column L. Decreases have the opposite effect.

(12) Column L - Unobligated or Uncommitted Balance -- This column reflects the unobligated balance of allotments, and is subsidiary to G.L. Account 131.21 Unobligated Allotments.

c. General Ledger Postings. The summary of entries for the month will be posted to the general ledger as of the end of the month by the use of Journal Entry, ENG Form 3007a as follows:

(1) Accrued Expenditures -- The net total of the accrued expenditure column for the month will be posted as a debit to Account 131.21 Unobligated Allotments and as a credit to Account 131.23 Expended Appropriations - Current Fiscal year.

(2) (Reserved)

(3) Obligations -- The net change in undelivered orders balance for the month, if an increase, will be posted as a debit to Account 131.21 Unobligated Allotments and as a credit to Account 131.22 Un-delivered Orders.

(4) Funds Authorized -- Summary general ledger postings will not be made from this column. Allotments and revocations will be posted directly to the general ledger accounts as they are received. Appropriation Reimbursement Activity applicable to this column will be posted directly to the general ledger accounts from ENG Form 3007 (para 5-31).

d. Trial Balance. At the end of the month, after posting from the allotment ledger to the general ledger a trial balance of the individual Work Allowance Ledgers will, be taken. The unobligated allotment column will agree with Account 131.21 Unobligated Allotments. The undelivered orders column will agree with Account 131.22 Undelivered Orders.

e. Fiscal Year Opening Procedures. At the beginning of each fiscal year, a new allotment ledger will be established for each appropriation,

with opening balances as follows. Separate ledgers will be established for appropriation reimbursement activity, as applicable:

	<u>Allotment Ledger Column</u>	<u>Source of Posting</u>
H	Undelivered Orders	f# or H## Undelivered Orders, end of prior fiscal year
I	Cumulative Obligations	No posting; Total is mechanically computed by posting to Undelivered Orders column
K	Funds Authorized	i# or H plus L## Unexpended Balance, end of prior fiscal year. (Unobligated Balance plus Undelivered Orders.)
L	Uncommitted or Unobligated Balance	L## No posting. Balance is mechanically computed by entries in various columns. Balance must agree with balance at end of prior fiscal year.

* # Source is columnar data on Report on Status of Appropriations and Work Allowances (Reports Control Symbol DAEN-ECF-9) for September.

Source is columnar data on Allotment Ledger as of 30 September. *

5-25 Work Allowance Ledger - Description and Operations. a. Ledger Forms. The multiple-purpose machine accounting forms (ENG Forms 2106 and 3036) are provided for accumulating budgetary accounting data at project, class or activity level at which work programs are authorized as prescribed in ER 37-2-15. The nature of the data to be recorded as Work Allowances will be identified by placing "X" in the appropriate block in the heading of the forms. *

b. Detail Posting. Operations under each transactions column, using ENG Form 2106 (Burroughs Sensimatic) to demonstrate, is as follows:

(1) Column A - Date -- Enter date of posting.

(2) Column B - Proof -- Used for zero proof of pick-ups.

(3) Column C - Description -- Write the title and serial number of obligation documents, or a brief description of the transaction being posted.

(4) Column D - Voucher Number -- Enter the number assigned to the bureau voucher or bill being posted.

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(5) Column E - Object Class -- Not applicable.

(6) Column F - Disbursements -- Not applicable to Civil.

(7) Column G - Accrued Expenditures -- Enter the amount of the accrued expenditure as indicated on the bureau voucher or bureau voucher adjustment document. Enter refunds to appropriations as negative or reverse entries. Normal (Add) postings to this column serve to decrease the balance in Column L and to increase the total in Column I.

(8) Column H - Undelivered Orders -- The amounts or individual obligations stated on contracts, purchase orders, miscellaneous obligation documents, etc., will be entered and added, and cancellations of or reductions in obligations will be entered and subtracted in this column. Also, the amount of each obligation previously entered is re-entered and subtracted in this column when the related bureau voucher is posted to the Accrued Expenditures Column. The amount of each partial payment will be entered in this column (as a liquidation) and in the Accrued Expenditures Column, as well as in the partial payment records as described in paragraph 5-19. Increases in this column increase the total in Column I and decrease the balance in Column L.

(9) Column I - Cumulative Obligations -- This is the total of Columns C and H.

(10) Column J - Unobligated commitments -- Not applicable to civil.

(11) Column K - Funds Authorized -- For distribution of allotted funds, enter amounts of work programs approved or otherwise authorized in various current year work program schedules established for each appropriation as prescribed in ER 11-2-101. As prescribed in para 5-8, ENG Forms 3007 will be used to document these amounts. For appropriation reimbursement activity, ERG Forms 3007 will be used to enter amounts applicable to interagency reimbursable work order documents and documents authorizing other appropriation reimbursement activity, as described in para 5-31.

(12) Column L - Unobligated or Uncommitted Balance -- This column reflects the unobligated balance of work allowance.

c. Summary Posting to Allotment Ledger. The amounts of change in Columns G and H will be computed and posted to the Allotment Ledger from posting run totals normally accumulated automatically by accounting machines.

d. Trial Balance. A trial balance of the individual Work Allowance Ledgers will be taken monthly by appropriation. The Undelivered Orders and the Unobligated Balances will agree with the balances reflected in the Allotment Ledger for the appropriation.

e. Fiscal Year Opening Procedures. At the beginning of each fiscal year, a new Work Allowance Ledger will be established for each project, class, or activity at which work programs are authorized or prescribed
 * in ER 11-2-101, ER 11-2-240 and ER 11-2-320.

<u>Work Allowance Ledger Column</u>	<u>Source of Posting</u>
H Undelivered Orders	(f)# or H## Undelivered Orders, end of prior fiscal year
I Cumulative Obligations	No posting; total is mechanically computed by posting to Undelivered Orders column
K Funds Authorized	(i)# or H plus I plus L## Unexpended Balance, end of prior fiscal year (Unobligated Balance plus Undelivered Orders)
L Uncommitted or Unobligated Balance	L## No posting, balance is mechanically computed by entries in various columns; balance must agree with balance at end of prior fiscal year

#Source is columnar data on Report on Status of Appropriations and Work Allowances (Reports Control Symbol DAEN-ECF-9) for September.

##Source is columnar data on Work Allowance Ledger as of 30 September.

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5-26 (Reserved)

5-27 Object Classification. a. Codes. The object classes are coded as follows:

	11	Personnel Compensation
	12	Personnel benefits
	13	Benefits for former personnel
	21	Travel and transportation of persons
	22	Transportation of things
	23	Rent, communications, and utilities
	24	Printing and reproduction
	25	Other contractual services
	251	Services performed by other agencies
*	252	Payroll expenditures
*	253	Services rendered by the revolving fund
*	26	Supplies and materials
	31	Equipment
	32	Lands and structures
	33	Investments and loans
	41	Grants, subsidies and contributions
	42	Insurance claims and indemnities
	43	Interest and dividends
	44	Refunds

Except as provided below, all transactions will be initially coded by objective classification prescribed by BOB Circular A-12. However, object class 25, "Other contractual services" for civil functions activities for the Corps of Engineers will be further classified on billing documents and will be recorded under the appropriation charged for budget purposes as follows:

	25	Other contractual services
	251	Services performed by other agencies
*	252	Payroll expenditures
*	253	Services rendered by the Revolving Fund

* Object class 252 is used by central payroll offices to record accrued expenditures for payrolls which they process. Object class 251 is used when billings are received from other than Corps installations and will have no effect on object class 11 amounts. The methods utilized in determining amounts applicable to object classification 253 are included in para 4-2g of this regulation. *

b. (Reserved)

b. Records. Object classes will be noted on obligation documents and on the bureau vouchers liquidating the obligation. Appropriation refunds and reimbursements will be coded in accordance with paragraph 4-2g. There will be maintained as a separate memorandum record a breakdown of each Accrued Expenditure Register, and, except for the Revolving Fund, of the Accounts Receivable Register by object class for each appropriation. This record will be detailed as necessary to supply data needed for budgetary and other reports. For the purpose of submitting reports on an obligation basis, the breakdown of expenditures will be converted to an obligation basis by classifying and subtracting the undelivered orders balance at the end of the previous fiscal year and classifying and adding the undelivered orders balance at the end of the current fiscal year or other period of the applicable report. In addition to reflecting the net change of undelivered orders, for the revolving fund sales to other districts revolving fund should be subtracted from accrued expenditures to compute total obligations. Instructions for preparation of the report on obligations for each appropriation and fund are in paragraph 20-5d and APP 20-II. In this regard, care should be exercised to establish this breakdown as of 30 September from the undelivered orders file before October transactions affect the contents of the file.

5-28 Review of Unpaid Obligating Documents. Periodically, all the unpaid obligating documents (undelivered orders and accounts payable) including those for the Revolving Fund, as well as other appropriations, will be examined to determine that the amounts represented thereby are properly stated and are supported by documentary evidence as required by Section 1311, Public Law 663, 83 Congress, as implemented by AR 37-21. To insure the validity of obligating documents at the end of a fiscal year, a complete (100%) examination will be made beginning no earlier than 1 August and completed no later than closing of books as of 30 September. The files of undelivered orders and accounts payable will be balanced with pertinent balances in the ledgers (para 5-15d).

5-29 Apportionment Control.

* a. General. As required by 31 USC 1517 and by the Office of Management and Budget instructions, obligations against appropriations must be restricted to the amount apportioned. The apportionment includes apportionment for appropriation reimbursement activities (reimbursable-other - project reimbursable) and allotted funds.

(1) Total Apportionment. Total apportionment, CFY (Accounting Element (A/E) 019) must equal current quarter cumulative total apportionment for the total allotted apportionment (A/E 020) plus the total appropriation reimbursement activity apportionment (A/E 021). *

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* (2) Unused Apportionment Balances. Unused balances of apportionment are separated for allotted funds (A/E 025) and appropriation reimbursement activity (A/E 023). The unused balance for allotted funds apportionment will equal the total direct apportionment minus net obligations for allotted funds, plus appropriation reimbursement - other billings. The unused balance appropriation reimbursement activity will equal total reimbursement activity minus net obligations for "Z" projects minus appropriation reimbursement - other billings. These unused balances for apportionment will not be exceeded with transactions for net obligation fund certifications of the work allowances.

(3) Obligations. The sum total of obligations incurred during a period for allotted funds activity and for appropriation reimbursement - non-CE activities may not exceed the total amount apportioned for the related appropriation for the same period. Obligations for allotted funds activity should not be incurred in excess of the funds allotted at appropriation level. Obligations for work between CE activities ("Q" projects) will not require or affect the apportionment or decrease the reimbursable target when orders are accepted. The unused apportionment balance for both allotted funds (A/E 025) and reimbursable orders received for, non-CE activities (A/E 023) will be decreased at the time of obligation.

b. Authorizations. Apportionments are given by the Office of Management and Budget to the Chief of Engineers by appropriation with quarterly limitations. In order to control amounts of obligations incurred by quarters, the Chief of Engineers will allocate the apportionment by appropriation by quarters to the respective Division Commanders who will in turn suballocate the amounts to his respective Districts on the same basis. The Division/District Budget Officers will determine the amounts of allotted and reimbursable apportionment to distribute as COEMIS apportionment controls by quarters based on District needs. This flexibility is available for quarterly distributions. The CFY total distribution must equal the total reimbursable target for appropriation reimbursement apportionment and the apportionment for allotted funds. ENG Form. 3010 (Apportionment Schedule) will be used for this purpose. Apportionment schedules will show in total the current fiscal year programmed target for appropriation reimbursement activity. This amount will be included in, but not separately identified by quarters on, the ENG Form 3010. Quarterly apportionments will be distributed between allotted funds activity and appropriation reimbursement activity as follows:

(1) Appropriation reimbursement activity. The Total CFY Target for Reimbursable Activity (lower right side of ENG Form 3010) when issued will include an amount to cover the unobligated balance of the total "Z" *

- * projects which becomes known as the Reimbursable Orders Accepted in Prior Year Brought Forward. Corps of Engineers Management Information System (COEMIS) will be changed to automatically decrease this target (A/E 028) with the amount of the unobligated balance brought forward for "Z" projects on 1 October. The ENG Form 3010 footnote will be changed to explain that this balance is included in the total reimbursable program target and will be reversed on 1 October. The remaining balance will be used to control CFY reimbursable orders accepted and DS/DL billings for appropriation reimbursement-other (reimbursements to projects).

(a) The total program amount for the appropriation reimbursement target will be included in the total apportionment for the CFY that is separated by quarters on the left side of the ENG Form 3010 for allotted funds plus reimbursable funds. The total CFY apportionment minus the total CFY appropriation reimbursement target/apportionment equals the total allotted funds apportionment, CFY.

(b) Total appropriation reimbursable target, CFY (A/E 026) and the unused balance of appropriation reimbursement target, CFY (A/E 028) will not be used as apportionment control; although, A/E 028 will prevent acceptance of more reimbursable orders than is available in the CFY apportionment. A/E 028 must not reflect a negative balance. *

- * (2) Allotted funds activity. The distribution of the current fiscal year apportionment for allotted funds activity, applicable to each quarter, will initially be determined by subtracting the amount for appropriation reimbursement activity distributed as described above, from the quarterly amounts apportioned at appropriation level to the end of each quarter, as shown on ENG Form 3010.

- * (3) Districts may adjust the initial distribution between allotted funds activity and appropriation reimbursement activity as necessary within the Appropriation Reimbursement Activity target and not to exceed the current quarterly cumulative apportionment limitation. It is emphasized however that obligations for allotted funds activity should not be incurred in excess of funds allotted at appropriation level.

c. Records. Each district or other office receiving allotments will establish necessary apportionment records to control their operations. The format described on page 5-22b will be added by typewriter or rubber stamp to the top of each allotment ledger sheet prescribed at appropriation level by paragraph 5-7:

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	Carry over of Undelivered Orders and Distribution of Current FY Apportionments	Cumulative Obligations Target
1 Oct 19_ Unde- livered Orders	\$	
1st Q	\$	\$
2nd Q	\$	\$
3rd Q	\$	\$
4th Q	\$	\$

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Both columns. of the above format will be completed on the basis of the distribution of the apportionment made in accordance with the preceding paragraph , and the carry forward of undelivered orders from the prior fiscal year as shown in the allotment ledger. No monetary entries will be made in the transaction. portion of the allotment ledger on the beats of the Apportionment Schedule ENG Form 3010. As posting affecting obligations are made to the allotment ledger, a visual comparison between the actual cumulative obligations incurred end the cumulative obligations target will be made to assure that obligations are being kept within the distributed amount. Distributions between project fund activity and appropriation reimbursement activity will be adjusted as necessary as provided above.

d. (Reserved)

e. Reapportionment Requests. Should the rate of obligations indicate need for additional apportionment and it is impossible for the Division Engineer to reallocate between Districts of the Division within the allocation of apportionment, the Chief of Engineers, ATTN: ENGEC-B will be contacted immediately for additional allocation of apportionment, or for advice of action in case additional allocation of apportionment from that level is unavailable.

5-30 Application of Appropriated Funds. Appropriated funds will be applied as follows:

a. Except as otherwise provided by law, sums appropriated for the various branches of the Government for expenditure in public service will be applied solely to the objects for which they are respectively made and for no others (R. S. 3678, 31 U. S. C. 628).

b. Annual (fiscal year) appropriations are available for obligation in the fiscal year designated and for expenditure end obligation adjustment for two fiscal years following the fiscal year appropriated. 96()3124 General Expenses, Corps of Engineers, Civil, is an example of a civil activities appropriation in this category. Any voucher or claim against such appropriation. submitted for payment after the appropriation lapses for expenditure purposes will be certified and paid in the normal manner citing the lapsed appropriation substituting K in the appropriation accounting classification for the fiscal year designation. Funds for payments in excess of unliquidated obligations certified under Section 1311, PL 663, as of 30 June reports for lapsed appropriations will be requested from the Chief of Engineers ATTN: ENGEC-B.

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5-31 Appropriation Reimbursement Activity.

a. The "Appropriation Reimbursement Activity" expression is established to distinguish between reimbursable work performed for others which when collected must be accounted for as an appropriation reimbursement from that which, when collected, must be accounted for as an appropriation refund as defined in pare 4-2f. In addition to interagency reimbursable work, Appropriation Reimbursement Activity includes all other income which upon collection must be accounted for as appropriation reimbursements. Work performed for others which is classified as a "Claims Receivable" (pars 4-1) is specifically excluded from Appropriation Reimbursement Activity even though it is known that collection, if and when effected, would be accounted for as an appropriation reimbursement. In such cases accounting applicable to Appropriation Reimbursement Activity - Other Appropriation Reimbursement Activity will commence at such time as the Claims Receivable is reclassified as Accounts Receivable, as prescribed in pare 4-11.

b. Apportionments including amounts applicable to Appropriation Reimbursement Activity will be made by the Chief of Engineers to Division Engineers who will suballocate to District Engineers (See par 5-29).

c. Appropriation Reimbursement Activity falls generally within two classifications as follows:

(1) Reimbursable Work. Reimbursable work performed for other government agencies which when collected must be accounted for as an appropriation reimbursement.

(2) Other Appropriation Reimbursement Activity. Includes all collections not included in (1) above which must be accounted for as appropriation reimbursements. (e.g. sales of assets; sales of utility services; damages to locks; etc).

d. Upon receipt of an Apportionment Schedule from the Division Engineer, Districts will:

(1) Establish a separate "Allotment Ledger-Appropriation Reimbursement Activity" for each appropriation for which a schedule including such activity is received.

(2) Each district or other office receiving an apportionment schedule including Appropriation Reimbursement Activity will establish necessary apportionment records to control their operations. The format described below will be added by typewriter or rubber stamp to the top of each allotment ledger sheet for Appropriation Reimbursement

Activity:

	Carryover of Undelivered Orders and Distribution of Current FY Apportionments	Cumulative Obligations Target
* 1 Oct 19_ Unde livered Orders	\$	
1st Q	\$	\$
2nd Q	\$	\$
3rd Q	\$	\$
4th Q	\$	\$

(3) The two columns in the above format will be completed in the manner described for allotted funds activity in paragraph 5-29c.

e. Work pertinent to Appropriation Reimbursement Activity will be authorized at District level as follows:

(1) Reimbursable Work.

(a) Reimbursable work will be authorized prior to commencement of the work. Upon receipt of an interagency work order type document by the Finance and Accounting Officer authorizing the performance of Appropriation Reimbursement Activity-Reimbursable Work, the authorizing documents will be used for accounting purposes as follows:

1 A Work Allowance Ledger will be established for each Reimbursable Work Order.

2 A Journal Entry, ENG Form 3007, will be prepared reflecting the dollar value of the work authorized. The Journal Entry will be posted to the Funds Authorized column of the Work Allowance Ledger, and summarized to the related Allotment Ledger - Appropriation Reimbursement Activity. The Journal Entry will also be posted to the General Ledger as a debit to Account 131.27, Unbilled Reimbursable Orders and a credit to Account 131.21, Unobligated Allotment.

(b) Subsequent accounting for orders placed, goods received, and disbursement made, will be same as for appropriated funds.

(c) Accounts receivable bills issued will be recorded in the Accounts Receivable Register in the usual manner. The portion of the end of the month Summary Journal Entry, ENG Form 3007a pertinent to G.L. account 117.2 Work in Progress for Others - Appropriation

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Reimbursement Activity will be used to debit G.L. account 131.25, Reimbursements to Appropriations - Current Year (Dr), and credit to G. L. account 131.27, Unbilled Reimbursable Orders. This is in addition to the requirement for debiting G.L. account 113.4, Appropriation Reimbursements and crediting G.L. account 117.2, Work in Progress for Others - Appropriation Reimbursement Activity.

(d) Separate subsidiary cost accounts will be maintained at appropriation level for Appropriation Reimbursement Activity - Reimbursable Work. Such activity which can be separately identified from project activity will be initially recorded in the 38.2, 238.2 or 638.2, Work in Progress for Others - Reimbursable Activity cost account. Such activity, which because it is interrelated with project activity cannot be separately identified and is therefore initially costed to the project feature or other accounts, will be transferred at least monthly from the projects costs to Reimbursable Activity costs. (This will be accomplished by crediting the applicable feature account and debiting the 38.2, 238.2 or 638.2, Work in Progress, Reimbursable Activity account). Upon issuance of an accounts receivable billing pertinent to the reimbursable activity, the 38.2, 238.2 or 638.2, Work in Progress, Reimbursable Activity cost account will be credited.

(e) Upon completion of a reimbursable work project, an adjustment will generally be required to recognize the difference between the estimated cost of the project as contained in the authorizing document and the actual cost of the work performed. This adjustment will be made concurrently with the rendering of the final accounts receivable billing to the customer. The amount of the adjustment will be stated in a form similar to that contained in the authorizing document. The adjustment document will be referenced as a change to the authorizing document, i.e., the adjustment document will be posted as a decrease to the "Funds Authorized" column of the Work Allowance Ledger and summarized to the related Allotment Ledger-Appropriation Reimbursement Activity. Also, a Journal Entry, ENG Form 3007 will be prepared in the amount of the adjustment and posted direct to the General Ledger as a debit to account 131.21, Unobligated Allotment and as a credit to account 131.27, Unbilled Reimbursable Orders. Upon completion of these actions, the adjustment document will be attached to and filed with the authorizing document.

(f) Economy Act reimbursable work orders (section 601 of the Economy Act), citing an annual appropriation of the ordering agency will be accepted in the amount which it is estimated will be obligated for performance of the work prior to the end of the fiscal year. Any unobligated balance of such orders which remains at the end of the fiscal year will be canceled prior to closing the accounts for the fiscal year. The cancellation will be posted (negative amount) in the Funds Authorized column of the applicable work allowance, ledger, and summarised to the related Allotment Ledger-Appropriation Reimbursement Activity. Journal Entry, ENG Form 3007, will be prepared in the amount of the cancellation and posted direct to the General Ledger as a debit to Account 131.21, Unobligated Allotment and a credit to Account 131.27 Unbilled Reimbursable Orders. The ordering agency will be notified of the amount of the order which has been obligated so that necessary adjustment of obligations may be made prior to closing their accounts for the fiscal year of the appropriation. A citation of the funds to be used to effect reimbursement for obligations to be incurred during the new fiscal year will be obtained as an amendment to the original order prior to incurrence of additional obligations under this order. Upon receipt of the necessary fund citation, the estimated amount of obligations to be incurred during the new fiscal year for the reimbursable work order will be established in the accounts for the new fiscal year.

(2) Other Appropriation Reimbursement Activity. (a) Other Appropriation Reimbursement Activity is Authorized by sales contracts contracts or other documents which generate collections that must be accounted for as appropriation reimbursements. The sales contract or other authorizing document will be used to accomplish the following:

1. A Work Allowance Ledger - Other Appropriation Reimbursement Activity will be established. Districts are authorized to establish a single Work Allowance Ledger - Other Appropriation Reimbursement Activity, for each appropriation, or separate ledgers may be established within each appropriation to distinguish between such activities as: sales of assets; sales of utility services; damages to locks; etc., if such detailed information is needed.

2. A Journal Entry, ENG Form 3007, will be prepared from the sales or "other" type document and posted as an increase to the "Funds Authorized" column of the applicable Work Allowance Ledger - Other Appropriation Reimbursement Activity, and summarized to the related Allotment Ledger - Appropriation Reimbursement Activity. The Journal Entry will also be posted direct to the General Ledger as a debit to Account 131.25, Reimbursements to Appropriations, and as a credit to Account 131.21, Unobligated Allotment.

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3 An Account Receivable bill will be prepared and issued to the buyer of the goods and services in the usual manner. ENG Form 3006a, prepared in support of the receivable billing, will be posted to the Accounts Receivable Register for the appropriation involved. (Dr. 113,4, Cr. 107.-, 163, or other applicable account.) The ENG Form 3006a will also be posted as a decrease in the Accrued Expenditure column of the work allowance, ledger receiving credit for the sale or other action, and as an increase in the Accrued Expenditures column of the work allowance ledger for "Other Appropriation Reimbursement Activity".

4 Accounting for items 2 and 3 above will all be performed during the same accounting period. Accordingly, the work allowance ledgers for "Other Appropriation Reimbursement Activity" will reflect a zero unobligated balance at the end of each accounting period.

(b) Subsidiary cost accounts will not be maintained in connection with "Other Appropriation Reimbursement Activity".

(3) Account Receivable bills pertinent to appropriation reimbursements will not be posted to Work Allowance or Allotment Ledgers.

f. The total dollar amount of interagency orders accepted, and "other appropriation reimbursement activity" authorized, is not limited by the annual apportionment received for an appropriation. Cumulative current fiscal year reimbursable obligations may be incurred within the annual reimbursable program target for the appropriation, not to exceed the current quarterly cumulative apportionment limitation. Local procedures will be developed to assure that quarterly apportionment limitations are not exceeded.

CHAPTER 6

COST ACCOUNTING, FORMS AND GENERAL PROCEDURES

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CHAPTER 6

COST ACCOUNTING, FORMS AND GENERAL PROCEDURES

6-1. Cost Accounting is the process of analysis, recording and reporting of costs and expenses incurred for activities and of income derived therefrom.

6-2. Definitions of Cost Accounting terms used in this Manual.

a. Cost is the amount of any expenditure of funds or any distribution or summation thereof, incurred in the performance of the acquisition, construction, maintenance, or operation of property or performance of service. Also included in the definition of "cost" is the appraised value of property or service obtained without charge.

b. Expense is cost incurred in the maintenance or operation of property or the performance of service.

c. Income is earnings accrued from the ownership or operation of property or the performance of service.

d. Work is acquisition, construction, maintenance or operation of property or the performance of service.

e. Work Order is an order for work to be accomplished.

f. Project subaccount is any subdivision of a feature or subfeature not separately identified in a program schedule, but which is maintained for local control purposes. (See paragraph 6-10 as to the use of Work Order, ENG Form 3013, Work Order/Completion Report for authorizing subaccounts.)

g. Job is a general term which may be synonymous with a project feature or subfeature; or it may be any part or combination of them, as in the case of a contract covering part of one, or all of several features or subfeatures. A Job may also be shop activity for a specific purpose, such as creation of maintenance of property or performance of service. A job is usually an activity encompassed by specific work order, discussed in paragraph 6-10, except that a single contract job may cover several work orders, or a part or parts thereof.

h. Elements of Cost. include labor (personal services), materials, supplies, equipment, equipment rental, equipment operation, contractors earnings, travel, transportation, rent., utilities, printing and binding and other non-personal services applied to work.

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6-3. Objective and purposes of cost accounting. Cost accounting is essential to the efficient management of work. Its primary object is to show costs and expenses incurred and income accrued. Its purposes may be described as follows:

a. To furnish the basis for determining whether work is being performed economically.

b. To analyze the costs of the various components of work for comparison with similar data for like work, for determining the efficiency of labor and plant.

c. To facilitate periodic comparison of the various work components and elements of cost of one job with those of other similar jobs, and, in the case of differences, to furnish such data as will enable engineers and work supervisors to discover the cause of such differences.

d. To furnish data as work progresses which will enable engineers and work supervisors to make comparisons with estimated costs and facilitate intelligent forecasts of ultimate costs.

e. To furnish sufficient and reliable data on completed work for use in the preparation of estimates of the cost of similar work.

f. To awaken a spirit of competition between the heads of different working parties engaged in similar work.

6-4. The cost accounting system. A cost accounting system must provide means by which the total costs will be allocated equitably and with a reasonable degree of accuracy to the various work components as work is being performed. Its value depends largely upon the simplicity of methods used in collecting and tabulating the cost data and the promptness with which the cost information obtained can be made available to management. If made complicated to the extent of demanding too great detail or exactitude, the purposes of a cost accounting system will be defeated.

a. This chapter, together with Chapters 7 and 8 describe the civil works cost accounting system used by the Corps of Engineers. It has been developed after much study of conditions peculiar to the Corps and with the view toward simplicity of methods and speed of operation. It can be expanded or contracted to meet the needs of the various districts. For projects requiring special treatment, District Engineers may establish for their own use, additional subfeatures or further breakdowns within the cost account structure prescribed in this manual. Where work conditions exist that appear to require accounting treatment

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not provided in this manual, District Engineers are invited to submit particulars to the Chief of Engineers, with proposed method of accounting, for approval. The proper use of forms facilitates the assembly of costs with relation to measurements of work done. The forms which are prescribed have been prepared with a view to making them adaptable for general use throughout the Corps of Engineers. These forms are stocked in the Office of the Chief of Engineers and all requisitions therefor should be addressed to the Chief of Engineers, Attn:DAEN-ASP-D. The use of forms other than those prescribed is not authorized; however, recommendations for improvements in these forms, or substitutions therefor, are welcomed.

b. Accounts established for activities of the Corps of Engineers provide for the recording and control of assets, liabilities, income, expenses and the proprietary interest of the U. S. Government therein. The system provides for maintenance of the books of account on an accrual basis whereby the receipt of assets and income are recorded concurrently with the actual or constructive receipt thereof, and liabilities and expenses are recorded initially as of the date incurred. Thus, at the end of any accounting period, the status* of the financial affairs of the Corps of Engineers may be accurately determined from the books of account, and statements prepared to reflect the financial condition resulting from operations of the Corps.

c. In cases where costs for specific work are financed by contributed funds, separate cost ledger sheets will be maintained therefor. On the other hand, if funds are contributed for a project as a whole, there will be no separation in the cost accounts; information for expenditures from contributed funds will be available from allotment ledgers.

6-5. Responsibility for cost accounting. All cost accounts (except detailed accounts for work performed in shops and facilities) will be maintained in the district office Cost Accounting Section. The District Engineer is provided a Cost Accounting Section whose functions are to maintain the cost accounts, prepare cost reports, and furnish cost data and analyses to operating people, as needed. Hence, no cost accounts will be maintained by the technical divisions of the district office. The technical divisions have a need for maintaining support data for the preparation of current working estimates, which is an element of basic control. However, data required for this purpose consist principally of known amounts of contracts already let, modifications thereto, overruns and underruns, estimates of engineering and design, supervision, administration and overhead costs and estimates for work in the planning and design phases and not yet placed under contract. Together with the officially maintained accounts these form a basis for effective control through reports showing the relationship of costs and estimates, schedules, etc.

a. The accuracy and value of the results to be obtained through cost accounting are not the exclusive responsibility of any single organization unit. The purpose of cost accounting can be met only as a result of proper

cooperation by the several organization units as a whole which are engaged in the preparation of work schedules and estimates; in the conduct of the work; and in recording initially the basic information with respect to each element of cost to be analyzed and recorded by the cost accounting section.

b. Periodic field inspections will be made by key employees of the cost accounting section, and close contact and understanding maintained between that section and the organization in charge of the work. Such inspections are necessary in order that those employees may familiarize themselves with the actual field work and accordingly be better qualified to detect and correct erroneous charges and to properly analyze costs. Since cost accounting is a very important branch of general accounting and the records compiled in the cost accounting section are primarily for use of the engineer, and work supervisor, the cost accountants necessarily must have a thorough understanding of the principles of general accounting, as well as a general understanding of engineering and construction methods.

* c. All cost transfers should be reviewed by an appropriate supervisory accountant. Cost transfers should be adequately justified and supported by written documentation from appropriate project management level personnel. *

6-6 General Ledger Control.

a. Cost accounts are subsidiary to general ledger control accounts.

b. Expenditures are recorded in budgetary (allotment) accounts which are also subsidiary to general ledger control accounts.

c. Agreement between the general ledger control accounts and the related subsidiary accounts is facilitated by the use of voucher forms which provide for entries to the subsidiary accounts and the related general ledger control accounts for each transaction. The same voucher forms are used for transactions involving expenditures from the Revolving Fund, although no allotment accounting is maintained therefor.

d. The descriptions of the general ledger accounts in Charts B and C in Chapter 2 of this manual indicate the general ledger accounts for which subsidiary accounts are maintained. Detailed cost account definitions and accounting procedures for the Revolving Fund are contained in Chapter 7 and, for project activities, in Chapter 8.

6-7. Contract Work.

a. Elements of Cost. The term "contract work" includes the following types of costs:

(1) Total gross contractor's earnings, for engineering, design, construction and major items of supply, which is the total amount earned as disclosed by monthly or other periodic estimates of work performed. It will include the estimated earnings in excess of a continuing contract monetary limitation for work performed by the

* contractor, including interest thereon as depicted in the following example:

Interest Computation Example on Unfunded Continuing Contract Earnings:

Assume monthly contract payment normally made on the 15th of the month.

Assume exhaustion of funds occurred when making payment on ENG Form 93 for payment due June 1977. Total amount due was \$100,000. The amount funded and paid was \$45,000 and the amount unfunded and unpaid was \$55,000. Additional ENG Forms 93 are submitted in the amount of \$125,000 for additional earnings to be paid in July 1977 in the amount of \$93,000 for additional earnings to be paid in August 1977, and in the amount of \$140,000 for additional earnings to be paid in September 1977.

Assume total payment is made on 10 October 1977.

Given that the U. S. Treasury semi-annual interest rates established for the Renegotiation Board are 7-3/4% for 1 Jan 77 - 30 Jun 77 and 7-7/8% for 1 Jul 77 - 31 Dec 77.

Interest to be costed for the above example would be computed as follows:

Jun 77 -	\$ 55,000 x 15/365 x 7-3/4% =	\$ 175.17
Jul 77 -	\$ 55,000 x 31/365 x 7-3/4% =	362.02
	125,000 x 16/365 x 7-7/8% =	431.51
Aug 77 -	\$ 55,000 x 31/365 x 7-3/4% =	362.02
	125,000 x 31/365 x 7-7/8% =	836.04
	93,000 x 16/365 x 7-7/8% =	321.04
Sep 77 -	\$ 55,000 x 30/365 x 7-3/4% =	350.34
	(125,000 + 93,000) x 30/365 x 7-7/8% =	1,411.03
	140,000 x 15/365 x 7-7/8% =	453.08
Oct 77 - (Payment made on the 10th)	\$ 55,000 x 10/365 x 7-3/4% =	116.78
	(125,000 + 93,000 + 140,000) x 10/365 x 7-7/8% =	772.40

(2) Materials and equipment furnished by the Government for installation or use by contractors, except that certain contracts for materials and equipment are included in (1) above, and value engineering.

(3) Damages (actual or liquidated) assessed contractors for failure to complete the contracted work within the time specified by the contract.

(4) Supervision and administration by government forces applicable to work performed by contractor.

b. Accounting for Contractors* Earnings. The gross contractor*s earnings on each estimate of work performed (payment estimate) will be distributed to the appropriate feature, subfeature, etc., of work. This distribution will be made by engineers familiar with the work at the time the estimate is prepared. The distribution will be reviewed in the cost accounting section, for conformity with prescribed accounting classification, prior to entry in the cost accounts.

c. Accounting for Damages Assessed Contractors. Pending final determination by the contracting officer of amounts of damages (actual or liquidated) assessed contractors for failure to complete the contracted work within the time specified by the contract, damages withheld under terms of the contract should be carried as accounts payable. Upon final determination, accounts payable will be liquidated and damages assessed will be credited to project cost accounts as follows Under General Investigation and General Expenses account structures, the damages will be recorded in a separate column of the feature accounts, as applicable, and will be treated as a reduction in the cost of supervision and administration rather than as a reduction in contractor*s earnings. Separate subfeatures are provided under accounts 30, 31, 235, 530, 619, 634, and 635 for such damages applicable to work performed under Construction, General; Flood Control and Coastal Emergencies; and Operations and Maintenance, General appropriations. In the latter instance, such damages will be treated as a reduction in the supervision and administration cost of the applicable project without further identification to other feature accounts.

d. Cost Reimbursable Contracts. This type of contract is used where the property owner performs the work in connection with relocations of facilities, utilities, etc., with the cost being borne by the Government in whole or in part. Funds for this type of work are included in the appropriation Construction, General under "Relocations." The cost incurred by the property owner and reimbursed by the Government will be maintained the same as for construction contracts.

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6-8. Hired Labor Work. The term "hired labor work" includes the cost of work performed by Government forces, such as labor cost, materials and supplies used, value engineering, use of construction facilities by those forces, etc., and supervision and administration applicable thereto.

6-9. Forms used in cost accounting are generally described in the paragraphs describing the accounting and reporting procedures. However, certain forms with their uses, particularly those involved in various procedures, are described below:

* a. ENG Form 2, Summary of Distribution of ... is used to summarize basic data by accounts chargeable to be indicated in blank column headings, the costs of labor, materials and supplies, services of plant, and products and services of various facilities such as shops, laboratories, reproduction plants, etc. ENG Form 2 will be summarized on bureau vouchers or journal entries for posting to accounts.

* b. ENG Form 17A, Cost Sheet-Miscellaneous, is an untitled ledger sheet with 7 detail amount columns and a "total" or "Balance" column. It is used for all cost and income accounts except those for which other special ledger sheets are specified. *

c. ENG Form 3005, Bureau Voucher (Procurements). Instructions covering the preparation, use and distribution of these bureau vouchers are contained in Chapter 3. Those instructions require that a copy of each such voucher be processed by the cost accounting section in order to assure that all costs applicable to accounts for which subsidiary cost ledgers are required in support of general ledger accounts are promptly recorded.

d. ENG Form 3006 (For Cost Transfers). This form is furnished in two numbers, 3006a for billing purposes, and 3006 for accrued expenditure purposes. This form is provided for the purpose of effecting cost transfers between civil projects and/or appropriations within the same district, and which do not require the drawing of checks in settlement thereof. ENG Form 3006a is also provided to furnish information for the preparation of bills against district military appropriations, and bills to other government agencies, private parties, etc. (see Chapter 4 for details concerning preparation, distribution and recording). The forms also serve as a field office bill for services and/or materials and supplies furnished by one field unit to another within the same district. When utilized as a field office bill, the issuing field office will prepare one ENG Form 3006 set and one ENG Form 3006a set in original and three copies, retain a copy of the ENG Form 3006a set only, and forward the originals and remaining copies of each set to the receiving office. The issuing office will show on the ENG Form 3006a the appropriation, project and accounts to be credited and

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provide a complete description of the articles or services being billed and otherwise complete the form. The receiving office will show on ENG For. 3006 the appropriation, project and accounts to be debited, and otherwise complete the form, retain one copy of the ENG Form 3006 for its files, and promptly forward the originals and the remaining two copies of each set to the district office cost accounting section which will verify or correct the account classifications and return one copy of ENG Form 3006a to the issuing field office and one copy of ENG Form 3006 to the receiving field office with any adjustments in amounts or accounts being indicated on each. The remaining original and copy of each set will be processed and recorded, as prescribed in Chapter 4 for such forms when prepared in the district office.

e. ENG Form 3007, Journal Entry, is provided for the purpose of making transfer entries between accounts within a single project or within the Revolving Fund. For example, this form is the posting medium summary of Form No. 2 (Costs) to record the issue of articles from warehouse stock to a plant operation account, both accounts being carried under the Revolving Fund. It is also used to effect distributions of project distributive costs to feature, subfeature, and other account.. General Journals, by appropriation, may be maintained for recording ENG Forms 3007 and 3009 (par g below), and monthly posting of summary totals may be made directly therefrom to the general ledger accounts rather than from each such separate form.

f. Continuation Sheet. ENG Form 3008, Continuation Sheet (Bureau Voucher or Journal Entry) is provided for use where needed as a continuation for Bureau Vouchers or Journal Entries.

g. ENG Form 3009. Journal Entry (Depreciation. Insurance and Plant Replacement) is provided to reduce to a minimum the work involved in the preparation of posting media for distribution of depreciation, insurance and plant replacement charges. The method best adapted to the item or plant group will be used. The columns are self-explanatory.

6-10 Work Order Cost Accounting Procedures. a. General. The work order cost accounting system provides a means for authorization to perform specific work in accordance with approved budget programs and to specify the accounts and subaccounts for which costs thereof will be recorded. Work orders are used in connection with construction and rehabilitation activities, emergency activities, operation and maintenance) general investi

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gations, general expense features and subfeatures, and reimbursable work for others. Each work order will be approved by the District Engineer or his designated representative prior to commencement of the work described therein. ENG Form 3013, Work Order/Completion Report, will be used for Revolving Fund activities (acquisitions and retire-meats of non-expendable property, reimbursable work for others) unless 1. the opinion of the District and/or Division Engineer other documents adequately serve the purposes of sound internal control.

b. Forms to be used.

(1) Work order:

- (a) Work Order/Completion Report, ENG Form 3013.
- (b) Detailed Project Schedule (PB2a.), 3W Form 2201a, for construction.
- (c) Detailed Project Schedule (PB4a), ENG Form 2203a, for operation and maintenance.
- (d) Study Program Schedule (PB5a), ENG Form 2205a, for general investigations.
- (e) General Expense Schedule (PB7), ENG Form 2206.
- (f) Planning Schedule (PB2b), ENG Form 2213.

(2) Work order cost account:

- (a) Work Order Cost Account, 3W Form 3012.
- (b) Miscellaneous cost account, Form No. 17A(Costs).

(3) Work order forms for shop work may be designed and reproduced locally. Each such form must include provision for the following:

- (a) Description of the work to be done.
- (b) Account or accounts chargeable.
- (c) Estimated cost.
- (d) Estimated completion date.
- (e) Signature of official authorizing the work to be done.

c. Work order forms - general. (1) Copies of the ENG Forms listed in b(1), above, will be used as work orders for project construction, emergency activities, operation and maintenance general investigation, general expense and planning. They will be used for initial annual authorizations for lbs work and for interim revisions requiring the approval of higher authority. When allotments and apportionments are not received at the beginning of a fiscal year, work initiated in the prior year may be continued in the current fiscal year under the specific authority published at that time; preparation of special ENG Forms 3013 for this purpose is not required.

(2) ENG Form 3013 will be used to supplement or modify an approved annual PB schedule to authorize necessary subaccounts below the level of features and subfeatures identified in the schedules, or to make minor revisions not requiring submissions of revised PB schedules for approval.

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(3) Cross-referencing successive work orders. In order to assure continuity of work order authorizations, each work order revision or supplement of an annual program will be cross-referenced with the annual program or a previous revision or supplement thereto in that fiscal year.

d. Work orders on ENG Form 3013. (1) The work covered by the work order will be within the scope of the approved annual program.

(2) The work order will be submitted by a qualified employee of the technical division in control of the work

(3) The work order will be approved by the District Engineer or his designated representative prior to the date on which actual work is to be started.

(4) A copy of the approved work order will be furnished to the cost accounting section as the basis for the establishment of necessary accounts. If ENG Form 3013 is not utilized for Revolving Fund activities, internal procedures will require prompt notification to the cost accounting section of all authorizations.

(5) Not more than one shop job will be covered by any work order.

(6) Work orders on ENG Form 3013 will be prepared to show separately estimates for hired labor work and for contract work and will be shown in the detail for which actual costs are to be maintained.

(7) For work orders for jobs which extend over more than one fiscal year, the total unit of the work order will be broken down to show the present estimated cost, the cost to the end of the previous fiscal year, the total estimated cost for the current fiscal year, and the estimated balance to complete.

(8) Work Order/Completion Report ENG Form 3013 will be finalized by reporting the actual quantities and cost of physically completed items. In addition to being a reference document for cost and statistical purposes, this report will serve as the supporting document for transferring costs from the "Construction Work in Progress" account to the appropriate "Plant in Service" account. Transfers from "Construction Work, in Progress" account to "Plant in Service" will be effected on the basis of information contained in completion reports and in conformance with the provisions of paragraphs 8-4h and 8-7c. The completed report will also be used as the basis for billing other agencies when a job of reimbursable work is completed. The preparation of this report is the joint responsibility of the engineer in charge of the work, and cost accounting section. The engineer in charge of the work will complete total quantities, sign the statement as to physical completion of the work and forward the form to the Finance and Accounting Branch for completion of actual cost and unit cost data.

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e. Work Order Work Categories, ENG Form 3012. Separate Work Order work categories will be maintained on ENG Form 3012 for each category of construction or rehabilitation work authorized in a work order. Columns are provided on this form for contractors' earnings or hired labor, Government furnished materials, construction facilities and indirect costs. If work within a work category is performed by more than one contractor, ENG Form 3012 may, at the discretion of the District Commander, be supplemented by ledger sheet, Form 17A (Costs) on which the blank columns could be utilized to record the earnings of each contractor. If a contractor performs work, the cost of which is chargeable to more than one work category the contractor's earnings will be allocated directly to the appropriate work category. In the case of work orders covering hired labor work, only one Work Order work category, ENG Form 3012, will be maintained, on which the blank column will be headed "Hired Labor".

f. Miscellaneous Cost Accounts, Form No. 17A (Costs), will be used to record work order costs for which columnar headings on ENG Form 3012 are not suitable, such as for: lands and damages, operation and ordinary maintenance, general investigations, general expense, acquisitions and retirements of nonexpendable Revolving Fund property, reimbursable work, and shop work.

6-11. Labor Cost Accounting Procedures.

a. Time and labor cost reporting.

(1) Forms. Labor includes the cost of all personal services of Government employees utilized for the accomplishment of an item of work. The source of all information regarding labor cost is the authorized daily or biweekly labor cost reports. Daily labor reports will be utilized for activities as the District Commander deems desirable. Employees Daily Labor Report, Form No. 1 (Costs), is for use in machine shops, boat yards, etc. Daily Labor Report No. 1A (Costs) is for use in other activities where a daily labor report is required. When daily labor reports are not required, biweekly time and attendance reports, such as ENG Forms Nos. 1300, 1300a, 1301 and 1301a, or biweekly labor cost report, ENG Form 1301-B, will be used. ENG Forms Nos. 1300 and 1300a are used for groups of employees where the time worked is chargeable to a limited number of generally unvarying cost accounts. ENG Forms Nos. 1301, 1301a, and 1301-B are used where personnel are engaged on numerous jobs during the period. When the prescribed daily or biweekly labor reports are used, it is also necessary to prepare, for payroll purposes, a biweekly time and attendance report covering the payroll period.

(2) Inspection. Where the daily labor report is used, field inspectors or timekeepers will make sufficient visits to the work each day to insure completeness and accuracy of the daily labor reports made out and submitted by foreman and others. For minor projects, frequent inspections of field records will be made by a representative from the district office, preferably a cost accountant. Without this assistance, foremen unacquainted with cost accounting methods may not be able to properly segregate and distribute the time to work performed under their direction and they should be instructed to cooperate to the fullest extent with such representatives in the proper keeping of records and rendition of reports.

(3) Units of time worked - Direct Charging Rule. The CEFMS Timekeeping system permits input of labor hours in 15 minute increments, as required for payroll purposes. Labor hours are costed to work items exactly as computed in the timekeeping system. Hours should be posted at the end of the day with cumulative time spent on each activity calculated as accurately as possible to the nearest 15 minute interval. Increments of time do not have to be consecutive to be charged to a single activity or project.

b. Methods of Determining Labor Cost Rates. Employees of division and district offices having civil or civil and military work will be paid initially from the Revolving Fund. The Labor and Payroll 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 determined by one of the following methods:

(1) Actual Pay Method. Under this method, the labor cost rates are equivalent 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 to the services of (a) employees not entitled to annual or sick leave, (b) other employees entitled to leave with pay but who are transferred to district rolls for pay purposes only, e.g., AFRCE or for temporary purposes such as care and custody of excess military installations pending disposal, and (c) consultants. Government contributions (personnel benefits) for this class of employees will be handled as indicated in paragraph 7-22k(2).

(2) Effective Time Method. Under this method, the labor cost rates for the regular tour of duty consist of actual pay rates increased to include a factor for all leave with pay. Labor costs for night differential, overtime and holiday pay are

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computed at the actual pay rates. Government contributions (personnel benefits) for this class of employees will be handled as indicated in paragraph 7-22k(1). This method is applicable to the services of employees entitled to leave with pay except as provided in subparagraph (1) above. The effective time method provides the means to:

(a) Charge cost accounts for time actually worked at a rate which will absorb the amount of pay for annual and shore leave accrued, sick or other leave taken, holidays, administrative leave allowed, severance pay entitlement, and continuation pay for traumatic job-related injuries.

(b) Accumulate a balance in the Labor and Payroll account to approximate the monetary value of annual and shore leave due employees under the effective time method.

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* (c) When employees receive cost of living allowance (COLA) it is necessary to compute the COLA on the effective pay rate. This provides the reserve to which the labor cost is absorbed when the employee is on leave. *

(3) Average Rates, for Groups of Employees. Under this method, an average effective time hourly rate is established and used for costing labor of 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.

c. Procedure for Determining Labor Costs by Effective Time Method.

* (1) In January and June of each year the Missouri River Division (MED) Central Payroll Office will compute the number of effective working days and an effective rate for each FOA. The FOA may modify this rate for known factors such as large over/under distributed balances in the "Accrued Leave" account. The basis for the computation is shown in appendix 6-A-1. A sample of the Central Payroll Office report which will be furnished to each FOA is shown in appendix 6-3-1. Appendix 6-C-1 is COEMIS Software Note Number S-039, which describes how the effective time rate and the Government contribution rate will be included as the effective rate factor in the COEMIS Personnel (PA) Data Base 502 District Record. The cost of overtime, night differential, and holiday time worked will be costed at the actual amount of additional pay earned as converted to a percentage of base pay. *

(2) 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. The actual money value of annual and shore leave accrued but not taken by employees subject to effective time rates is the sum of the products

obtained by multiplying the straight time hourly pay rate for each such employee by the number of annual and shore leave hours accrued to him as shown by the two official leave records. Review of effective time labor rates, to be accomplished in January of each year, as described in (1) above, will include a comparison of actual monetary value of annual and shore leave carried forward to the new leave year with the 31 December balance of general ledger account 345. This comparison usually will require some interpolation of data since the end of the leave year seldom coincides exactly with the end of the calendar year. However, it will not be necessary to actually adjust GL 345 to record the interpolated data. In the event that a variance of over five percent (5%) is revealed (over or under) by comparison, action will be taken to adjust the accrued leave account balance (GL 345) through revision of rates utilized in the current calendar year for effective labor costs. This will be accomplished through adjusting the effective time labor cost rates by dividing the annual salary by a smaller or larger number of days than the average number of effective working days. Actual value of annual and shore leave as of end of last complete pay period ending in June, computed as above, will be compared with balance of account 345 as of 30 June each year. Should this comparison reveal an undesirable trend in the account, rates will be adjusted by a percentage increase or decrease to keep within the 5% tolerance at end of current leave year. The 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 work reimbursable from agencies outside the Corps of Engineers.

(3) Transfers of Accrued Leave.

* (a) When an employee is transferred between offices for which accrued leave accounts are maintained under the Revolving Fund, the value of accrued annual and shore leave due the employee will be transferred. The value will be computed by multiplying the hours of annual and shore leave transferred by the hourly payroll earning rate in effect for the employee at the time of transfer out. The Finance and Accounting Officer of the transferor office will obtain notices of such employee transfers from the Civilian Personnel Officer.

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* (b) To insure current recording of like amounts by the offices involved, the transferor office will forward to the transferee office, at time of transfer, a copy of ENG Form 4480 (COEMIS-Accounting Entry/-Reference Document) reflecting the entries for the value of leave transferred out. The transferee office will, in turn, send to the transferor office, as confirmation, a copy of Journal Entry reflecting entries for the value of leave transferred in. In case of disagreement between the two entries or the non-receipt of the confirmation copy within thirty days following the transfer, the transferor office will initiate such action as may be necessary. *

* (4) Transfers of Severance Pay Entitlements. When project work (either Civil or Military funded) is transferred between FOAs which have accrued leave transferred as mentioned in para 6-llc(3)(a), above, severance pay entitlements for employees identified therewith will be transferred to the accrued leave account of the gaining office. Such amounts will be transferred from the losing to the gaining district by use of ENG Form 4480, reflecting a list of personnel and amount of entitlements for each. Procedures for current recording and confirmation of such transfers will be same as provided for accrued leave transfers in para 6-llc(3)(b). Procedures for recording gross entitlements to severance pay are contained in para 4-12. Upon termination of severance payments prior to liquidation of the gross entitlement, losing district will process any necessary adjustment with gaining district through use of ENG 4480. *

d. Payment of payrolls and general disposition of labor costs. Employees will be initially paid from the Revolving Fund. Labor costs will be determined in accordance with subpara b above and will be disposed of as indicated below:

(1) Division Employees. (a) All labor costs will be charged to the appropriate accounts or the division office. When division employees perform services chargeable directly to a project, district, or other agency or appropriation, the reimbursable labor charge for such service will be credited to the division office expense accounts to which the costs of the services were originally charged.

(b) Employees of division laboratories will be paid from the Revolving Fund of the district performing accounting service for the division office. Division laboratories will be operated as Revolving Fund activities, and costs of labor will be determined by the effective time method.

(2) District Employees.

* (a) District employees labor costs should be charged to their organizational activity account to reflect the cost of performing the assigned function of that activity. However, when employees are temporarily working under the supervision of another organization their costs should be charged to the organizational activity account of the activity performing the supervision. Employees temporarily assigned (loaned) between districts or to another agency will be charged to account 459. 97 instead of their normal organizational activity account.

1 District Office. The 460 account Includes labor costs incurred in the performance of the district office function. Costs chargeable to area office, job-site, or specific activities such as, laboratories, garage, shop and yards, etc., will be charged directly to those accounts.

2 Area Office. The 464 account includes labor costs incurred in the performance of the area office(s). Costs directly related to projects under the supervision of the area office are credited to the area office account and charged to appropriate project. S&A (465) account, or other Revolving Fund expense, deferred or asset account.

3 Job-Site. Labor costs of employees assigned to a military or civil project and not under an area office supervision will be charged to the 458 account. Distribution will be credited to this account and charged to appropriate project, S&A (465) account, or other Revolving Fund expense, deferred or asset account.

4 Specific activities (i. e., plant, warehouse, and shop and facility accounts). Labor costs of employees assigned to a specific activity will be charged directly to the specific activity instead of the 458. 460, or 464 account. *

(b) The costs of services of key floating plant employees retained at their floating plant pay rates during plant lay-up periods and assigned temporarily to other than their normal duties will be accounted for as follows: The account representing the temporary assignment will be charged the normal rate of labor cost for that assignment; the actual labor cost in excess thereof will be charged to a deferred account established therefor, and subsequently ap-

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plied to work performed by the plant during the following operating season. Such charge -offs from the deferred account will be entered in the applicable plant operating expense accounts.

(3) Civil Service Retirement (CSR), Social Security Taxes (FICA), Employees Life Insurance (EUF), and Federal Employees Health Benefits (EHBF). See paragraph 6-20 and Chapter 7 for treatment of these Government contributions.

(4) PCS House Hunting Trips. The regular duty time of an employee while on an advance house hunting trip will be reported as duty time to the extent authorized by PCS orders. Since the maximum period which may be authorized for a house hunting trip, including travel time, is six calendar days, charge to duty time will never exceed five days. Regular duty time in excess of that authorized will be charged to annual leave or leave without pay as appropriate.

e. Labor Cost Distribution.

(1) Summarization of Labor Costs. All labor costs initially determined from information on individual time reports will be (and for group time reports, may be) summarized by account numbers chargeable, on Summary of Distribution of Labor Charges, Form No. 2 (Costs), or other suitable form, and posted to applicable accounts not less frequently than monthly.

(2) Vouchering Labor Costs.

(a) In accounting for labor costs, Bureau Voucher ENG Form 3006, and Journal Entry, ENG Form 3007, will be used for posting media as appropriate. ENG Form 3007 will be used to credit "Accrued Leave" (GL 345) and charge Revolving Fund accounts. When billing action can be accomplished immediately, ENG Form 3006a will be used to credit "Sales" (GL 401. -) and charge "Accounts Receivable" (GL 313). ENG Form 3007 will be used when labor costs are to be applied

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to work in progress (GL 317) and against advances (GL 343). Distribution to civil project accounts will be made on ENS Form 3006 or ENG Form 3007, as appropriate.

(b) In cases where there are deductions from employees* pay for such items as subsistence, quarters, utilities furnished or property losses and damages, the debit to "Accrued Leave" and the credit to "Funds with Treasury," or to "Accounts Payable" on ENG Form 3007 prepared in accordance with subparas 4-12b(1) and (2), respectively, will be the amount of the gross earnings less such deductions. In preparing the accounting entries for labor cost distribution on ENG Form 3006, 3006a and 3007, the "Accrued Leave account will be debited with the amounts of these deductions as gross earnings, and the appropriate accounts representing income for the services furnished, and for the property lost or damage sustained, will be credited.

f. Estimated labor costs for incomplete a periods at end of month.

(1) Except where the daily labor report is used as the basis for distributing labor cost, such costs for incomplete pay periods at month end will be estimated, and these estimated costs will be taken into consideration in the following month in recording actual labor costs for the full pay period. Either of the methods described below may be followed in distributing such estimated labor costs:

(a) On the same form used for computing (or summarizing) the actual labor cost distribution for the last full pay period of the month, show also the estimated cost distribution for the partial pay period to the end of the month, and the total of both will be distributed to the accounts. Reverse the estimated cost distribution on the summary form when making the distribution for the following full pay period, and the net difference will be distributed to the accounts.

(b) Separately schedule the estimated cost distribution for the partial pay period to the end of the month and distribute to the accounts. In the following month, either reverse the costs so distributed, or (as in (1) above) deduct the estimates from the distribution for the actual costs for the following full pay period and distribute the net difference to the accounts.

(c) Under any method outlined above, the estimated labor earnings for periods estimated will also be entered in the accounts for the period, and reversed in the accounts for the following period.

(2) Estimated civil job-site labor costs accrued to the end of the month will be charged to the applicable accounts for the work,

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if significant in amount; otherwise such costs will be charged to the "Undistributed Job-Site Labor" account of the applicable project. (See paragraph 6-15h).

g. Shore leave earned. The cost of shore leave earned will be charged to the operation account of the vessel and credited to Accrued Leave account. The cost of shore leave is the product of the number of hours of shore leave earned times the hourly effective time rate. Shore leave earned will be reported not less frequently than monthly to the Finance and Accounting Officer either on the labor cost report or by other convenient means.

6-12. Materials and supplies cost accounting procedures. From the viewpoint of cost accounting, materials are articles which through manufacturing, construction and maintenance processes become integral parts of finished products or structures. Supplies are articles which, when applied to the uses to which adapted are consumed but do not become integral parts of finished products or structures.

a. Sources of cost data for materials and supplies include documents such as the following:

(1) Receiving Report, ENG Form 3051, supporting ENG Form 3005 for articles procured whether for stock or directly chargeable to other accounts.

(2) Requisition on Warehouseman, ENG Form 3059, for articles issued from stock.

(3) Property Disposition Voucher, ENG Form 3061, for articles transferred, sold, lost, etc.

(4) Bureau Voucher, ENG Form 3006, for transfers of articles between projects or between the Revolving Fund and a project.

(5) Journal Entry, ENG Form 3007, for transfers of articles between cost accounts within the accounts of a project, or of the Revolving Fund, i.e., not requiring a payment or transfer of funds.

(6) Form No. 2 (Costs), summary of warehouse operating expense as a portion of the costs of materials and supplies handled by warehouse employees.

b. Warehouse stock records. Only those articles carried as stock and recorded on stock record cards will be covered by a stock account. Articles chargeable directly to other accounts although delivered to the warehouse as a matter of economy will not be covered by a stock account. Warehouse Stock (Inventory) Record Cards, ENG Form 3055, supports cost accounts 480-, 41 and 641. (See ER 735-1-1.)

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- * c. Inventories of stocks of materials and supplies. Complete provisions for stock inventorying are contained in Chapter 9, and ER 735-1-1. *
- * d. ENG Form 4-R Monthly Report of Receipt and Issue of Materials and Supplies). Use of this form is covered in Chapter 7.
- e. Cost accounting for warehouse operating expenses.

(1) Warehouse operating expenses include all costs involved in the receipt, storage, issue and recording of warehouse stock, including the cost of freight inward on warehouse stock where it is impracticable to include the freight as part of the acquisition cost of the stock. It also includes all warehouse operating costs involved in the handling, etc., of materials and supplies received, inspected and delivered when directly chargeable to other activities than stock accounts. Warehouse operating expense will be distributed to accounts chargeable with issues from stock and with direct procurements as percentages of the cost of stock issued or procurement value of the articles handled. A separate equitable rate of applied warehouse operating expense will be utilized for articles charged directly to activities upon procurement because of the differing amount of total effort expended for such items as compared to stock items.

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(2) Forms No. 2 (Costs) will be used to summarize both the amounts of issues from stock and of direct procurements, and to apply warehouse operating expense as a part of materials and supplies cost.

(a) Issues from stock. Total the amounts listed for each account. Compute and add the percentage for warehouse operating expense. The result is the grand total cost of stock issues to the accounts chargeable therefor, to be distributed by the use of ENG Form 3006 or 3007, as applicable.

(b) Direct procurements. Total the amounts listed for each account chargeable. Compute the percentage for warehouse operating expense. The amounts of these percentages are the additional costs to the accounts chargeable for materials and supplies handled by warehouse personnel, to be distributed by the use of ENG Form 3006 or 3007, as appropriate.

(3) Inspection of materials and supplies. Only the inspection of articles by warehouse employees is chargeable to warehouse operating expense. Costs of inspection of an article received at a warehouse, for stock or otherwise, by other than warehouse employees is chargeable either to the account to which the article is charged, if the cost of the inspection is substantial or significant, or to the expense account to which the inspector's time is usually charged.

(4) Cash discounts, and any minor adjustments on purchases of stock that will not distort the unit cost of stock articles, will be credited or charged to the appropriate warehouse operating expense account.

f. Spare parts procured for items of equipment under the same contracts as or procurement of the equipment, such as gates, turbines and generators, will be charged to the accounts charged with the equipment. The cost of replacement in kind of these capitalized spare parts will be charged to operating accounts when acquired.

6-13. Plant and equipment cost accounting procedures. a. The costs of plant operation cover the costs of the services of plant employed on cost of operating and maintaining plant constitutes an important factor in the determination of the total cost of the specific work on which the plant is employed. The methods of maintaining plant operating expense accounts and applying the expenses to work items are explained in Chapter 7.

b. Small tools and equipment include all miscellaneous tools and equipment chargeable to work, but which do not form a direct and integral part of the unit of work. The accounting treatment for small tools and equipment is explained in Chapter 7. Transfers of tools and equipment between projects or between the Revolving Fund and projects are accounted for at appraised depreciated values.

c. Plant Performance Reports.

(1) The following forms have been designed for use in submitting daily or periodic reports to the cost accounting section relative to the operating performance of plant:

(a) ENG Form 27 (Report of Operations - Hopper Dredges).

(b) ENG Form 3735 (Monthly Report of Operations - Sidecasting Dredge).

(c) ENG Form 4267 (Report of Operations - Pipeline, Dipper or Bucket Dredges).

(d) ENG Form 30 (Report of Subaqueous Drilling Operations) exclusive of small or improvised drill boats used for test borings, etc.

(e) (Rescinded.)

(2) ENG Form 25 (Time Distribution of Plant) filled in to the extent applicable, or other form which will more satisfactorily meet local requirements, will be used in submitting reports to the cost accounting section relative to the operating performance of land plant or group items of floating plant. ENG Form 2 (Summary of Distribution of ...) showing mileage or time in use, as applicable, together with accounts chargeable, should normally meet the requirements of the cost accounting section for cost distribution purposes.

* (3) ENG Form 4566 (General Purpose Standard Rate Input Form) will be used for the standard rate automatic distribution of plant and facility accounts. *

6-14. Real Estate Acquisition Cost Accounting Procedures. To assure consistency of cost reporting and scheduling of real estate acquisitions, pertinent ENG Forms 3005 will be prepared and recorded in the accounts at the time specified below:

a. Acquisition by Direct Purchase (fee, easements and lesser interests). Immediately upon acceptance of the option by the contracting officer, and acceptance of transfer from another Government agency for those transfers requiring reimbursement.

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b. Acquisition by Condemnation - Declaration of Taking (fee, easements and lesser interests) - at the time check is required to be drawn for the Clerk of the U.S. Court.

c. Acquisition by Condemnation - Complaint and Order of Possession without a Declaration of Taking (Fee, easements and lesser interests) - at the time check is required to be drawn for the Clerk of the U.S. District Court for settlement by stipulation or judgment.

d. Deficiency Judgment Payments - at the time the check, in satisfaction of the judgment is required to be drawn for the Clerk of the U. S. Court.

6-15 Accounting for Undistributed Items.

a. General. It is obviously desirable, so far as possible, to make direct charges to the accounts for work components, so as to minimize the accumulation of undistributed items requiring later distribution on some equitable basis. This requires of the project manager a certain amount of discretion, as well as a thorough knowledge of the work in progress. The detail accounting treatments of distributive costs are discussed in Chapters 8, 16, 22, 24, 26, 30 and 31. Some of the items for which separate work items are prescribed are listed and discussed generally below:

- (1) Construction facilities.
- (2) Unapplied payments to contractors.
- (3) Operation and maintenance of construction facilities.
- (4) Operation and maintenance expense during construction.
- (5) Stocks of materials and supplies.
- (6) Unapplied advances for accrued costs.
- (7) Undistributed job-site labor.
- (8) District (general) overhead.
- (9) Area office overhead.
- (10) Project office overhead.

b. Construction facilities include such items as project-owned construction plant, tools and equipment; and project-owned temporary facilities required for construction of the project and normally disposed of following construction, including office buildings, shops, warehouses, storage yards, water works and sewage disposal and communications systems. A work item will be maintained for each item or group of like items of construction facilities, which will reflect the first cost, additions, retirements, accumulated depreciation and

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undepreciated value. A work item will be maintained for recording the costs of mobilization and demobilization of construction of additions, retirements, accumulated depreciation and plant, tools and equipment, the amortization thereof, and the unamortized balance; or a separate subaccount

may be maintained for any item of plant if deemed essential. In order to allocate or distribute the amortization to particular project features or subfeatures. Also, where appropriate, a similar account or accounts will be maintained for recording the costs of transfer of temporary facilities to the project and preparation for removal therefrom. Generally, depreciation of construction plant will be charged monthly, and appreciation of temporary facilities and amortization of costs relating thereto will be charged annually to appropriate accounts for operation and maintenance of construction facilities. Generally, depreciation of tools and equipment, and amortization of the costs of mobilization and demobilization of construction plant, tools and equipment will be allocated or prorated annually to project features or subfeatures.

c. Unapplied payments to contractors includes payments to contractors in advance of the performance of work or service. Examples are payments to a construction contractor as advances for materials delivered to a project, the amounts of such advances to be adjusted as the materials are incorporated in the work; and payments to owners of utility lines constructed to furnish service to projects. In the latter example, the entire payment may be recouped by reductions in bills for utility service, or a portion only may be so recouped. Separate subaccounts will be maintained for each contractor, and, in the case of each utility company, for each method of amortization of the payment. Payment to the utility companies which will not be recouped will be amortized to "Maintenance and Operation - Temporary Construction Facilities" recoupable amounts will be amortized to the accounts chargeable with the utility service.

d. Operation and Maintenance of Construction Facilities Accounts will be maintained for recording the costs of depreciation and all other costs of maintenance and operation of each item or group of like items of project-owned construction plant that are chargeable to specific project features and subfeatures on the basis of units of work performed or days of use. Other accounts will be maintained for recording the costs of depreciation, maintenance, and operation of temporary construction facilities, and, for applicable such facilities, the amortization of costs of transfers to and preparation for removal from the project, and of amortization of the unrecoupable portions of unapplied payments to contractors for construction of utility lines to the project. Corresponding credit accounts will be established as appropriate for recording receipts from sales of services creditable to Miscellaneous Receipts. Also, corresponding credit accounts will be established for recording both sales, the receipts from which are creditable to project funds and distributions of the net costs of operation and maintenance. Distributions of the net cost relating to construction plant will usually be made monthly as direct costs of project features and subfeatures; while the net costs relating to temporary construction facilities will usually be allocated or prorated annually throughout their use to applicable feature, subfeature or other accounts.

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e. Operation and Maintenance of Permanent Project Facilities During Construction. Permanent facilities such as residences, warehouses, utilities, etc., intended for subsequent use in connection with operation and maintenance of the completed project, which are utilized for construction purposes during the construction period are regarded as components of the completed project and not as construction facilities. Accordingly, the only distributive costs in connection therewith during construction are the actual coats of operation and maintenance. Such distributive costs are accounted for as "Operation and Maintenance Expense During Construction," as explained in Chapter 8.

f. Stocks of Materials and Supplies procured with project funds will be accounted for similarly as for those procured with the Revolving Fund.

g. Unapplied Advances for Accrued Costs. In order to meet deadlines established for submission of monthly Report on Status of Appropriations, ENG Form 3011A, it may be necessary in some instances to process billings, determined on an estimated basis, between projects, or from the Revolving Fund to projects, for costs accrued to the end of the month for services rendered or materials and supplies furnished. For this purpose the account "Unapplied Advances for Accrued Costs" is included among the cost accounts. Details of procedure for accounting for these costs are as follows:

(1) Bureau Vouchers, ENG Form 3006, will be prepared for the estimated accrued cost distributions, entered in the appropriate registers and posted to the accounts in the same manner as for other accrued expenditure and accrued income transactions, except that entry is made in "Unapplied Advances for Accrued Coats" accounts instead of directly to cost and income accounts.

(2) Upon the later determination of the accrued costs on **an** actual cost basis, Journal Entry, ENG Form 3007, will be processed to credit income accounts and debit the advance account among the creditor accounts: and another 3MG Form 3007 will be used to debit the individual cost accounts and credit the advance account among the debtor accounts.

* (3) The balances in the advance accounts may be closed out by use of ENG Form 3006 as of the beginning of the following month, or they may remain open and be taken into consideration as adjustments in billing during the month.

h. Undistributed Job-site Labor Costa. For those projects for which it may be considered impracticable to distribute to the feature or other

work items the total estimated job-site labor costs accrued to the end of the month, such undistributed portion will be charged to "Undistributed Job-Site Labor" account. The estimated costs accrued to the end of the month and charged to either individual projects work items or to "Undistributed Job-Site Labor" work items are adjusted or cleared by deducting them from the actual labor costs summarized for the first full pay periods ending in the following month, as explained in paragraph 6-11f.

i. District Overhead Costs. General and Administrative Overhead and Departmental Overhead determined and distributed in accordance with Chapters 22 and 24, will be charged to all projects, including support for others projects (reimbursable work). District overhead billed to civil projects will be charged to the appropriate "Supervision and Administration" cost work category prescribed in Chapter 8.

j. Area/Resident Office Overhead Costs. Area/Resident Office overhead costs include all expenses of operating an area/resident office, which cannot be definitely and accurately allocated to specific items of work. Such costs will be distributed to the work supervised in accordance with the provisions of Chapter 26 and recorded in the appropriate "Supervision and Administration" cost work category as prescribed in Chapter 8.

k. Project Office Cost. Project Office costs are a part of the costs of "Supervision and Administration," and will be recorded in the appropriate "Supervision and Administration" cost work category prescribed in Chapter 8.

l. Insurance. Details concerning the Revolving Fund "Insurance" work item is contained in Chapter 15.

m. RESCINDED.

6-16. Safeguarding, Security Guards and/or Security Surveillance. The cost of safeguarding, security guards and/or security surveillance will be charged to the work item representing the work or real property being safeguarded. If the real property being safeguarded is a Revolving Fund owned shop, warehouse, building or facility, the costs of security guarding will be charged to the related asset operating account.

6-17. Payments to States from Grant Revenues. The portion of revenues derived from grants to be returned to the states will be recorded on an accrual basis as of 30 Sept each Fiscal Year in the prescribed work items for the applicable projects. Adjustment

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of accruals will be made as current fiscal year transactions at the time of receipt of disbursement voucher information furnished by the Chief of Engineers (see paragraph 4-9e of this regulation).

6-18. Accounting for Non-expenditure Transfers to Other Government Agencies. Funds transferred from Civil appropriations to other Government agencies as non-expenditure transfers (SF 1151) for district activities will be accounted for in accordance with para 5-11b.

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6.19. Transfer of Projects between districts. The costs of projects or parts of projects transferred between districts must be included in the accounts of the receiving district. Such costs must be in complete agreement with accrued expenditures to date prior to transfer. Copies of the Cost and Progress Summary Report reflecting financial status as of the date of transfer, together with subsidiary cost ledgers for the transferred projects or portions thereof will be transferred to the receiving districts. The transferring district will also furnish to the receiving district copies of Journal Entries ENG Form 3007, prepared to record the transfer, which will be used by the receiving district as the basis for contra entries in its records. Other records and data will also be transferred, to the extent necessary and practicable. considering the conditions involved in individual cases, to enable the receiving district to properly and efficiently continue operations. (See also paragraph 2-10).

6-20. Civil Service Retirement (CSR). Social Security Taxes FICA Life Insurance Contributions (ELIF) and Federal Employees Health Benefits (FHBF). Cost accounting and distribution procedures for Government contributions to the civil Service Retirement Fund, Federal Insurance Contributions Act, Employees Life Insurance Fund and Employees Health Benefits Fund are included in Chapter 7.

6-21. Financial Property Accounting. Accounting for property so as to provide acceptable monetary and item control will be accomplished as follows:

a. Revolving Fund Property. (1) The amounts reflected in all the accounts cited below will represent the values applicable to those assets for all financial statements

(2) An asset cost account will be maintained for each installation (account 470.-), for each structure (account 471.-), and for each item of plant (accounts 472.- thru 475.-). comparisons will be made periodically (at least every three years) between property item records and these accounts to verify that cost accounts are maintained for all such items of property.

(3) Asset cost accounting is also provided for other nonexpendable property assigned to plant (included in accounts 472.- thru 475.-) and facilities (account 476.-), and general use tools, office furniture and equipment (account 477.-). Details for such property are included in records maintained in accordance with ER 735-1-1. Monetary agreement between property records and asset cost account amounts is not required.

* b. Property Documents. (1) Under the provisions of ER 735-1-1, copies of all property vouchers evidencing the movement of property and affecting property record card balances will be furnished the Finance and Accounting Branch for appropriate accounting treatment. (Those not requiring cost entires, such as transfers of property between responsible employees within the same cost account classification, will be annotated as to the intra-account involved and returned to the Property Section for information purposes). The amounts shown on the property vouchers based on the property records will be posted to applicable cost accounts. If validity of the amount or propriety of accounting treatment is doubtful, the document(s) will be verified with Property Section. Individual transactions will be recorded currently; they will not be Ignored or deferred for adjustment action based on annual inventories.

(2) In order to provide effective control over the receipt of property vouchers, a register of property voucher numbers will be maintained in the Cost Accounting Section. It will consist of a list of numbers in sequence which will be checked off as documents are received from the Property Branch. At the end of each month, verification will be made of the last document issued and open numbers in the list will be investigated.

(3) Copies of Revolving Fund work order completion reports, ENG Form 3013, for acquisitions, additions and betterments of fixed land plant (account 476.-) will be furnished the Property Section for use in posting values reflected thereon to property records, as applicable.

6-22. Rounding-off Minor Accounts. a. General. The rounding off of rates and amounts as outlined below will be utilized whenever it is advantageous and equitable to do so.

b. Rates. Effective time labor rates computed in accordance with para 6-11c may be rounded to the nearest tenth of a dollar, e.g., a rate computed at \$2.88 would be rounded to \$2.90. Rates utilized for computing charges for depreciation, overhead, plant rentals, plant operations, facility accounts, etc., may be rounded to the nearest significant equivalent which would not result in Inequity. This could result in the selection of rates rounded to the nearest \$0.001, \$0.01, \$1, \$5, \$10, etc., depending upon the relative effect of the rounding.

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c. Computations and Billings. Amounts computed for use in distribution of labor, overhead, operating accounts, etc., relative to internal installation transactions and billings to Corps of Engineers installations may be rounded to the nearest dollar. For example, assuming an account is chargeable with eight hours of labor @ \$2.80, the computed amount of \$22.40 would be rounded to \$22. Billings to installations other than those of the Corps of Engineers and to private parties should be processed at the computed amount (in the above example \$22.40).

d. Rounding Principle. In rounding rates and amounts to the nearest selected unit, when an amount fails exactly halfway between, it will be rounded to the nearest even figure, e.g., both \$11.50 and \$12.50 will be rounded to \$12; both 75c and 85c will be rounded to 80c.

6-23. Contingent Liability Records.

a. Definition. As defined in the GAO Manual for Guidance of Federal Agencies, a contingent liability is one which is related to a transaction or event which may or may not become an actual liability in consequence of a future event; and further, the uncertainty as to whether there will be a legal liability differentiates a contingent liability from an actual liability.

b. Memorandum Record. A memorandum record of contingent liabilities should be maintained as a part of the cost accounting system. This record should list claims and other contingent liabilities by project, further classified as follows: Contractor Claims under review at District or Division level; Contractor Claims under review at OCE or higher level, such as at US Court of Claims; Tort Actions; and Other (such as statutory claims involving settlements under Indian land claims). As a minimum, each entry to the memorandum record should include the date of the claim or other action, the name of the claimant or payee, a brief description of the nature of the potential liability, the amount demanded by the claimant or other potential creditor, and the date and actual amount of settlement. In addition, the record of contingent liabilities applicable to multiple purpose projects should contain sufficient information as to accounts chargeable to permit assignment to project purposes for reporting purposes.

c. Source of Data. The basic information to be included in the record is contained in the files of the Office of the Chief Counsel and of the Construction/Operations Division; therefore, close liaison and coordination with those units must be maintained by the Finance Accounting Officer in order that the memorandum record may be adequately maintained. With respect to claims submitted to OCE or higher level for review, when such claims are resolved, the District Commander, ATTN: Office of the Chief Counsel, is advised by letter from OCE of the amount and nature of the disposition. Based on such advice, the contingent liability will be deleted from the memorandum record.

d. Financial Reporting. Contingent liabilities will be reported on the Post-closing Trial Balance (Chapter 20). In addition, contingent liabilities applicable to the power purpose for multiple purpose projects with power will be disclosed by footnote on FPC Forms No. 1 (RCS FPC-1002). Footnote disclosure, detailed to show amounts applicable to each project purpose, will also be made on the Supplemental Statement of Assets and Liabilities submitted with FPC Forms No. 1 (ER 37-2-11).

e. Accounting for Claims Settled at HQUSACE/OCE or Higher Level. As stated above, the District Commander is informed by HQUSACE/OCE of disposition of such claims. Any resulting payments from project funds will be accounted for in the same manner as project fund claims settled at District or Division level. However, payments may be made from other than project funds, such as funds available to the Department of Justice or GAO. Such payments will be recorded in applicable project cost work items in accordance with pro forma entry, paragraph 2-22f(25). In some instances Court of Claims judgments may involve collection of monies due the Government under a counterclaim; while such collections are deposited to the US Treasury by Department of Justice, they should be credited to applicable project accounts with contra debit to GL 135.2.

6-24. GSA and Other Space Costs.

a. GSA space costs for each Corps field operating activity will be allocated to civil and military activities on the basis of the relative number of Full-Time Equivalent Work years (FTE) occupying GSA space. This allocation will be based on the number of FTE occupying GSA space at the beginning of each fiscal year.

(1) To calculate the distribution, compute the proportion of civil FTE to total FTE and military FTE to total FTE. Multiply the total rent cost by those proportions and allocate the resulting amounts to civil and military activities.

Example: Total Rent for District X = \$2.5M
Total FTE for District X = 600
Civil FTE = 420 $420/600 = 70\%$ $\$2.5M \times .70 = \$1.75M$
Military FTE = 180 $180/600 = 30\%$ $\$2.5M \times .30 = \$.75M$

(2) Personnel occupying space for which payment is not made to GSA (Floating Plant, Resident Office, Project Offices, Area Offices, etc.) will not, under any circumstances be included in the allocation of GSA space costs to civil and military activities. Civil space costs will be subsequently distributed to the organizational elements occupying the space based on the

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square feet occupied for ultimate distribution to Civil Works projects and programs. Distributions will include a proportionate share of common space, i.e. hallways, conference rooms, rest rooms, cafeterias, break areas, health care areas, parking lots, etc.

(3) To calculate the distribution of civil space costs, first determine the total amount of square footage occupied by the organizational elements to whom the cost is to be distributed (Factor A). Divide the total rent cost by the amount of square footage to determine the cost per square foot (Factor B). Determine the actual amount of square footage occupied exclusively by each organizational element for office, storage, conference room space, etc. (Factors C1, C2, C3. . .). All other space is termed "common space". Add Factors C1, C2, C3. . . and subtract the sum from the total amount of square footage (Factor A) to arrive at the square footage of common space (hallways, cafeteria, rest rooms, etc)(Factor D). Next determine the total number of civil FTE (Factor E) and the number of FTE assigned to each organizational element (Factors F1, F2, F3. . .). Calculate the amount of common space to be allocated to each organizational element by computing the proportion of each organizational element's FTE (Factors G1, G2, G3. . .) to the total square footage of common space (Factor D). Multiply the total common space (Factor D) by each proportion (Factors G1, G2, G3. . .) to arrive at each organizational element's share of common space (Factors H1, H2, H3. . .). Add the occupied space for each organization element (e.g., Factor C1) to the allocation of common space for that organizational element (e.g., H1) and multiply the result by the cost per square foot (Factor B). This is the amount to be charged to that organizational element.

Example: Total rent cost allocated to civil activities = \$1.75M

- (A) Total square footage = 75k
- (B) Cost per square foot = \$23.00
- (C1) Engineering occupies 33k square feet
- (C2) Construction occupies 16k square feet
- (C3) IM occupies 5k square feet
- Total occupied space = 54k
- (D) Total common space = 75k - 54k = 21k square feet
- (E) Total civil FTE = 420
- (F1) Engineering has 252 FTE
- (F2) Construction has 126 FTE
- (F3) IM has 42 FTE
- (G1) Proportion of Eng common = 60%
- (G2) Proportion of Const common = 30%
- (G3) Proportion of IM common = 10%
- (H1) Common square footage distributed to Eng = 13k
- (H2) Common square footage distributed to Const = 6k
- (H3) Common square footage distributed to IM = 2k

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Rental Cost distributed to Eng (33k + 13k) X \$23.00 = \$1.06M
Rental Cost distributed to Const (16k + 6k) X \$23.00 = \$.53M
Rental Cost distributed to IM (5k + 2k) X \$23.00 = \$.16M

b. Leased space costs other than GSA leased space costs will be distributed to the organizational elements occupying the space based on the square feet occupied. Distributions will include a proportionate share of common space, i.e., hallways, conference rooms, rest rooms, cafeterias, break areas, health care areas, parking lots, etc. Distributions will be computed in the same manner as civil GSA space costs.

c. Costs for space in revolving fund owned buildings will be distributed to the organizational elements occupying the space based on the square feet occupied. Distributions will include a proportionate share of common space, i.e., hallways, conference rooms, rest rooms, cafeterias, break areas, health care areas, parking lots, etc. Distributions will be computed in the same manner as civil GSA space costs.

6-25. RESCINDED.

6-26. Human Resource (HR) Support Costs (See App. 6-I)

a. Costs incurred for HR support to or by an activity other than an MSC or HQUSACE will be charged to work items RF6005 (ch. 24, p. 24-2e) or RF5503 (ch. 16, p. 16-27z(2)) depending on the type of HR facility providing the services.

(1) Costs incurred by an activity other than an MSC or HQUSACE whose services are provided by an internal HR Office, another USACE command, a Consolidated HR Support Center (CPAC), or a regionalized HR Office (CPOC) (including CPOC bills) should be charged to RF6005.

(2) Costs incurred by a Consolidated HR Office/CPAC which provides HR services to its own command and at least one other command should be charged initially to RF5503 and then distributed to each supported command including its own. Costs distributed to its own command from RF5503 should be recorded in RF6005.

b. Costs at Headquarters or an MSC whose services are provided by an internal HR office, a regionalized HR Office

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(CPOC), another USACE command, or a Consolidated HR Support Center (CPAC) should be charged to the General Expense (GE) account and/or the Operations and Maintenance, Army (OMA) account using the following work categories, as appropriate:

	GE	OMA
MSC	2B200	92B00
HQ	1B300	91E00

6-27. Union Activities. Union activities ultimately benefit local commands as a whole, not only the members of the bargaining unit. Accordingly, the cost of all union activities, including union negotiations, will be recorded in the RF6021 work item and distributed as General and Administrative Overhead (Chapter 24, paragraph 24-2n).

6-28. Marketing/Outreach Programs. Like union negotiations, marketing and/or outreach programs ultimately benefit local command as a whole. Accordingly, all costs associated with these activities will be recorded in the RF6022 work item and distributed as General and Administrative Overhead (Chapter 24, paragraph 24-2o).

6-29. Pre-Placed Contracts. To be added.

6-30. Request/Approval for Cost Transfers (excluding labor and S&A). This section addresses cost transfers for areas other than labor and military supervision and administration. Procedures for labor cost transfers are described in para 7-5c, while military S&A cost transfers procedures are delineated in para 27-4f).

a. Cost transfers or corrections are not necessarily indicative of financial mismanagement. Honest mistakes and/or human errors in costing do occur even though extreme care is exercised when creating documents or recording costs. Use of cost transfers to correct these types of errors is both appropriate and warranted. Conversely, use of cost transfers to move costs between projects and/or Revolving Fund work items to mask funding shortfalls or to meet nominal balance requirements and/or to transfer legitimate General and Administrative Overhead costs to Departmental Overhead work items because the failure of a technical organization to meet direct labor projections created a deficit in the G&A work item is not only inappropriate but also violates multiple fiscal statutes and could ultimately result in an anti-deficiency act violation. Therefore, cost transfer must

not be used for these purposes and/or must not be tolerated or condoned at any level of command.

b. An example of an honest mistake and/or human error which should be corrected by cost transfer would be an employee selecting a wrong ordering or funded work item when creating a Purchase Request and commitment (PR&C). Another example would be selection of an incorrect work category code, resource code, or organization code when preparing the PR&C.

c. The responsibility for initiating a request for a non-labor cost transfer depends on the source of the error. For clerical errors involving such items as organization, work category or resource codes, the responsible employee would generally be the initiator of the PR&C. Transfers of costs from an incorrect work item to the correct work item should be initiated by the fund manager or analyst. The fund manager and analyst will work together to research the problem and determine the correct solution. This action must be completed promptly, within ten workdays from the date the error was first discovered or the end of the month, whichever occurs first.

d. The initiator of the cost transfer must have cost transfer authority designated on the Access Control Screen (10.1) in CEFMS. This designated individual will query the account information to be "transferred from" on CEFMS screen 7.4.6 (Cost Transfer within FOA) and identify the amount to be transferred. The account information to be "transferred to" will be identified on CEFMS screen 7.4.6A with appropriate justification entered for the transfer.

e. The basic requirements outlined above may be expanded as deemed necessary to strengthen local internal controls and/or avoid possible statutory violations. In all cases, the district Resource Management Officer as well as the responsible division and office chiefs will monitor the transfer practices to uncover repetitive problems and/or trends, and take corrective action as appropriate.

CHAPTER 7

LABOR COSTS AND LABOR COST CORRECTIONS

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CHAPTER 7

LABOR COSTS AND LABOR COST CORRECTIONS

7-1. General.

a. Purpose. This chapter prescribes the accounting policy and procedures as well as designates organizational responsibilities for recording labor costs and correcting labor errors. The objective is to insure that each Corps of Engineers team member understands the importance of correctly recording labor costs through the use of the CEFMS Timekeeping System.

b. Applicability. This chapter applies to all Corps of Engineers team members who initiate, process, review, or approve labor costing and labor cost corrections.

7-2. Managerial Policy. It is the policy of the Chief of Engineers to identify the recording of labor cost and to ensure fiscal performances are in performance standards for all work leaders, labor certifying supervisors, funds managers; i.e., project managers (PM), technical managers (TM), study managers, and program managers, and division and staff/office chiefs. All Corps of Engineers team members should be aware of the impacts of financial errors to themselves and the Corps. Training in this area should be included in the 5-year Individual Development Plan for all team members responsible for labor cost management. Suggested training for every team member is Appropriations Law and Fiscal Law. Development of local policy, instruction and training are encouraged.

7-3. Statutory Limitation. Pursuant to the provisions of 31 USC 1301, labor hours actually worked on a specific project or reimbursable order must be costed and posted to that project or reimbursable order. Accordingly, legitimate labor costing errors must be promptly corrected using prescribed labor cost transfer procedures. Under no circumstances will labor hours actually worked on a specific project or reimbursable order be charged, transferred, or posted to another project or reimbursable order, a departmental overhead account, an area/resident office overhead account, a general and administrative overhead account, or a shop and facility account to:

- a. Mask cost overruns.
- b. Compensate for funding shortfalls.

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- c. Avoid reprogramming actions.
- d. Eliminate or avoid credit balances in accounts resulting from posting of labor actually worked.
- e. Clear or avoid labor rejects.
- f. Mask potential anti-deficiency act violations.
- g. Liquidate small balances in accounts funded with funds which will expire at the end of the current fiscal year.
- h. Facilitate performance of work in advance of receipt of funds.

7-4. Responsibilities.

a. Purpose. All Corps of Engineers team members are responsible for reporting accurate time and attendance information within the accounting system. This includes reporting accurate hours worked on specific projects. In addition, all Corps of Engineers team members are responsible for monitoring his or her costs within the limits set by work order requests or equivalent methods from his or her supervisor/team leader. When it becomes evident that an allocated time or budget is insufficient to complete an assigned task, it is the employee's responsibility to notify his or her supervisor at the earliest possible time so that the funding issue can be resolved.

b. Deputy Commander. The Deputy Commander is responsible for promptly reviewing, conducting inquiries, and determining further actions required where potential Anti-deficiency Act violations exist.

c. Division and Staff/Office Chiefs. Division and Staff/Office Chiefs are responsible for the overall funds management as delegated to them by the Resource Management Officer. These responsibilities may be re-delegated to a formally appointed designee. In addition, they are responsible for detecting repetitive problems or trends, strengthening internal controls, and emphasizing sound funds management and fiscal integrity.

d. Office of Counsel. Counsel is responsible for providing legal advice to all Corps of Engineers team members for any questions regarding potential Antideficiency Act violations. They will assist the Resource Management Officer and the appropriate Deputy Commander in investigating potential

Antideficiency Act violations.

e. Resource Management Officers (RMO). RMO's are responsible for ensuring that procedures outlined in this chapter of the regulation are in place and working. They are responsible for leading the effort to provide local training regarding project labor costing and fiscal responsibility. Likewise, the RMO's are responsible for notifying the Deputy Commander and initiating an investigation of a potential Antideficiency Act violation within the deadlines established in DFAS-IN 37-1, 7-3(a). The development of local policy (i.e. District Regulation, etc.) is a responsibility of the RMO.

f. Finance and Accounting Officers (F&A Officers). F&A Officers are responsible for ensuring that all valid financial transactions are properly processed into the accounting system. Their responsibilities include coordinating with fund managers and analysts to ensure that all dispute account transactions are promptly researched, corrected, and resubmitted identifying characters which indicate that the transaction is a labor cost transfer. F&A Officers or designated accounting experts (Section Chiefs) are responsible for reviewing requests for labor cost transfers to ensure that justifications are reasonable and properly approved and that valid labor cost transactions are properly processed into the accounting system. Also, F&A Officers will immediately notify the RMO of situations which have been identified as potential Antideficiency Act violations.

g. Program Managers. All program analysts, budget analysts and budget assistants will be referred to as "analysts." They are responsible for monitoring project execution and anticipating funding needs to avoid funds exhaustion. Analysts are responsible for monitoring projects to determine if funds are available and work category codes are valid. Fund managers and analysts will formulate a team effort to work with the F&A Officer or designated accounting expert to ensure that dispute account transactions are promptly resolved.

h. Fund Managers. Fund Managers by classification standards include project managers, technical managers, study managers and program managers. They are responsible for the entire funds management processes, i.e., determining required tasks, assigning methods of accomplishment, preparing budgets and meeting financial reporting deadlines. Fund Managers will prepare work order requests or their equivalent to authorize work and to obligate and expend funds. In addition, Fund Managers will ensure that sufficient funding is recorded in the accounting

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system to cover the total estimated cost of issued work order requests or equivalent directions.

i. Supervisors/Team Leaders. All supervisors (including team leaders) who are responsible for certification of CEFMS Timekeeping System labor costing must ensure that the assigned funds and hourly allocations are not exceeded. Also, they are responsible for initiating and approving appropriate labor cost corrections involving their team members. Detecting common problems or trends, initiating necessary corrective actions, and strengthening internal controls are also included as part of their responsibility. When it becomes evident that an allocation is insufficient to complete an assigned task, it is the supervisor's responsibility to request revisions to the authorized allocation from the appropriate fund managers. Supervisors are responsible for stopping work on a project prior to exhaustion of assigned funds.

j. Timekeepers. Timekeepers are responsible for accurately entering information into the CEFMS Timekeeping System and for promptly notifying their supervisors/team leaders of input problems.

7-5. Procedures.

a. Costing Labor.

(1) Prior to the start of work, fund managers will coordinate with appropriate supervisors (including team leaders) to determine realistic project estimates, plus all direct and overhead (departmental, general and administrative, area office) costs. Also, included will be support costs for Architectural-Engineering contracts, construction contracts, and miscellaneous expenses including reproduction, travel, vehicles, facility charges such as visual information, and any other applicable costs. Fund managers must issue clear and concise work orders or equivalent instructions that reflect the scope of requested tasks and the fully burdened labor rate, including the hourly rate for each individual or an average rate for each section. Supervisors must ensure that funds allocated to them by the funds managers reflect negotiated estimates. Changes to work orders or their equivalents must be agreed upon by the supervisor and the fund managers. When scope of work and the estimated costs are agreed upon, supervisors can assign tasks and time to team members.

(2) All team members must track time, attendance and labor information on a daily basis. Labor is recorded and cost

determined based on the direct charging rule as discussed in chapter 6 of this regulation. Total time reported may be incurred incrementally throughout the day. When a team member works 15 minutes or more on a specific project, the labor for that effort is charged directly to the project. Work time that is not directly related to a specific project is charged to the overhead or facility account.

(3) Team members and their supervisors will monitor costs and workload. Funds and hours spent on projects must not exceed the work order limit. Team members should review the workload periodically during their tasking. Whenever it first becomes evident that an allocation or time limit is insufficient to complete an assigned task, team members must notify their supervisor, who, in turn, will notify the fund manager(s). Supervisors may also detect funding problems by monitoring work and tracking funds using locally developed methods. Supervisors will coordinate with fund managers if the scope changes in any manner that will change the time or money expended in accomplishing the task. Supervisors will direct all team members to stop work on a project upon exhaustion of funds and notify fund managers that work is stopped until the funding issue is resolved.

(4) Fund managers and analysts will review available reports on status of funds to monitor funds availability for assigned projects. When a fund manager or analyst estimates that funds will not be sufficient to cover anticipated charges, the fund manager must take appropriate action to prevent an over obligation of funds. Possible action to preclude an over obligation may include requesting additional funds, reprogramming funds, or stopping work. Where funds are nearly exhausted prior to completion of a project, the fund managers will coordinate with the appropriate supervisors to ensure that work will be stopped until additional funds are obtained. No additional work shall be performed prior to receipt of appropriate funds.

(5) Team members must report the correct hours and work items to their timekeepers for entry into CEFMS Timekeeping System daily (preferred) or the day after. Timekeepers will accurately input information provided to them by team members and supervisors into the CEFMS Timekeeping System as soon as possible so that any problems may be adequately researched and solutions obtained. If timesheets are collected several days in advance, the timekeeper must allow for last minute changes. Timekeepers will not select another work item different from the work order without authorization and documentation from the supervisors.

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(6) At the end of each pay period, and when early labor cutoffs are required, supervisors will certify the accuracy of hours and projects charged on CEFMS Timekeeping System labor reports by signing a certification statement. If an error in recording labor charges is detected prior to certification, the charge will be corrected by the responsible office in the CEFMS Timekeeping System. If, after certification, a correction is required only to change hours worked from regular time to leave, or to add overtime, the change may be submitted to the timekeeper for input using ENG Form 4091, which will cite the work item in the remarks section. If a change is required to correct a charge code a labor cost transfer must be processed.

b. Dispute Account. Generally, funding problems are first detected upon monitoring the CEFMS's dispute account reports. The F&A Officer or accounting expert will immediately notify the appropriate fund manager of the funding problem. Corrective action must be taken by the fund manager and forwarded to the F&A Officer or assigned accounting expert for input into the accounting system before the end of the accounting period. Increasing the in-house labor purchase request and commitment (PR&C), correcting the erroneous work item, and obtaining additional funds are examples of corrective actions. Within 10 calendar days after the reject listing date, or prior to the end of the month, whichever occurs first, the fund manager must formally notify the F&A Officer or accounting expert of the reason for the error and corrective action planned or underway.

c. Request/Approval for Cost Transfers.

(1) There are acceptable reasons for initiating a labor cost transfer request. Labor cost transfers or corrections are not necessarily indicative of financial mismanagement. A team member entering a wrong labor charge code on his or her time sheet or a timekeeper making a typing error while entering labor into the CEFMS Timekeeping System are examples of honest mistakes. A legitimate mischarge could also result from team members charging to inappropriate work items within the same project or by changes to prior estimates submitted to the timekeeper. Conversely, use of labor cost transfers to move costs between projects to mask funding shortfalls violates multiple statutes and could ultimately result in an anti-deficiency act violation. Therefore, labor cost transfers must not be used for these purposes and/or must not be tolerated or condoned at any level of command.

(2) The responsibility for initiating a request for a labor cost transfer depends on the source of the mischarge. For clerical errors, the initiator may be the timekeeper, supervisor, or employee. Changes from a wrong labor charge code should be initiated by the fund manager or analyst. The fund manager, analyst, and supervisor will work together to research the problem and determine the correct solution. This action must be completed promptly, within ten workdays from the date the error was first discovered or the end of the month, whichever occurs first.

(3) The initiator of the labor cost transfer must have designator authority in CEFMS. This designated individual will enter the request for the labor cost transfer into CEFMS identifying the fund manager, analyst and supervisor who jointly determined the need for the labor cost transfer. The request must also include a time frame, improper labor charge code, correct labor charge code, cost per resource code, organization code, number of hours to be adjusted, and the name of the team member involved.

(4) A supervisory signature noting approval is required to process a labor cost transfer. Supervisors are responsible for reviewing the labor cost transfer request and for ensuring that the transfers are appropriate before signing the labor cost transfer before it is entered into CEFMS and signed electronically. Cost records will not be updated until a successful electronic signature is obtained. Inappropriate or incomplete labor cost transfer requests will be returned to the originator for necessary action.

(5) The requirements outlined above may be expanded as deemed necessary to strengthen local internal controls. One example of an expanded local requirement is to maintain written documentation of the cost transfer transaction to include hand written signatures of parties authorizing the labor cost transfer.

(6) In all cases, the district Resource Management Officer as well as the division and office chiefs will monitor labor cost transfer practices to uncover repetitive problems and/or trends, and take corrective action.

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7-6. Other Pertinent Information. CEFMS on-line documentation is available for review purposes.

CHAPTER 8

PROJECT COST (SUBSIDIARY LEDGER) ACCOUNTS

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CHAPTER 8

PROJECT COST (SUBSIDIARY LEDGER) ACCOUNTS

8-1. Introduction. This chapter prescribes the accounts and the procedures to be followed in maintaining cost account. for Civil Works projects, Investigations, studies, and other activities, excluding functions of the Washington Aqueduct (Chapter 12) and the Revolving Fund. The prescribed codes of account. are established In conformance with the uniform cost accounting classification as shown in the current appropriation structure for civil functions. Cost account. will be maintained for the purpose of accumulating cost data in such a manner as to meet the requirements for budgeting, programming, and reporting, and for use by operating personnel as a management control tool.

8-2. General Instructions.

a. Cost Account Requirements. Cost accounts will be maintained by project, class, or category of work under each appropriation structure in accordance with the uniform code of accounts prescribed herein. Cost account. will be established within the uniform structure on the basis of programming documents and/or approved Work Orders, ENG Form 3013.

b. Contract and Hired Labor Costs. These costs will be recorded in the cost account. separately for the purpose of cost analysis.

c. General Ledger Control. All cost accounts are subsidiary to and controlled by applicable General Ledger accounts as described in para 2-22. For work such as Emergency Activities, Operation and Maintenance. General Investigation activities, and General Expenses, cost accounts are controlled by one series of General Ledger accounts during the current fiscal year, and at the end of the fiscal year these costs are transferred to General Ledger 'Accounts 136. - Nonreimbursable Costs, or 137.1 Status of Cost Recovery - Reimbursable Costs - Results from Operations, as appropriate. During the design and construction period. feature cost accounts under all construction projects. and rehabilitation jobs which are to be capitalized upon completion under multiple purpose projects, are controlled by General Ledger Account 107 Construction Work In Progress. The total costs of completed construction work and applicable rehabilitation jobs will be transferred from the Construction Work In Progress account to the appropriate Plant In Service accounts In accordance with the principles prescribed hereinafter, while the advance engineering and design of projects which have been determined to be unfeasible will be

written off as non-reimbursable costs. Specific General Ledger accounts applicable, and procedures relating to transfers of fiscal year and completed work costs, are contained in this chapter under the paragraph covering each appropriation.

d. Flood Control, Mississippi River and Tributaries. Projects financed from the appropriation 96X3112 Flood Control, Mississippi River and Tributaries will utilize the definitions of project classes and features provided for Construction, General (ER 11-2-240); Operations and Maintenance, General (ER 11-2-101, chapter 4); and General Investigations (ER 11-2-220). No chart of cost codes or definition of accounts is provided; however, the cost account codes prescribed in this chapter for the above three mentioned appropriations will be maintained for Flood Control, Mississippi River and Tributaries projects. Cost accounts for construction, repair and restoration will be maintained in the same manner as for the appropriation Construction, General, described in paragraph 8-4 of this chapter, on ENG Form 3012 (Work Order Cost Account) and will be subsidiary to the appropriate General Ledger accounts. Cost accounts will be maintained in accordance with budgeted items properly identified as to exact location of the work, such as mile of river, station, or island.

* e. Special and Trust Funds. Unless otherwise provided, cost accounts will be maintained in accordance with instructions prescribed in this chapter for General Investigations, Construction, General, Operations and Maintenance, General, and Flood Control and Coastal Emergencies projects. The chart of cost accounts and definitions established for General Investigations, Construction, General, Operations and Maintenance, General, and Flood Control and Coastal Emergencies should be adapted as applicable, based upon the nature of work to be performed. *

f. Revolving Fund. The Revolving Fund, Corps of Engineers, provides funds for acquisition, maintenance and operation of plant and equipment necessary for use on Civil Works projects, and for furnishing common services to all Civil Works activities. It also furnishes facilities and services for military functions of the Department of the Army, other Government agencies, and private organizations as authorized by law (see also chapters 2, 6, and 7).

g. Financing Reimbursable Damages to Civil Project Property.

(1) The Comptroller General of the United States has ruled (B 129084) that the civil Revolving Fund may not be used to initially finance costs of repairs resulting from damage to civil project property when the repairs are reimbursable. The repair costs involved are those which stem from damages to the property for which the persons are monetarily responsible as a result of liability arising from the provisions of Section 14, River and Harbor Act, 3 March 1899, 30 Stat. 1152, 33 USC 408 and where the repairs are performed by the Government prior to receipt of funds from the parties responsible. Accordingly, such costs should be financed by project funds and treated as Claims Receivable pending reimbursement from the responsible parties. Accounting applicable to Ap-

appropriation Reimbursement Activity - Other Appropriation Reimbursement Activity, will commence at the time a Claims Receivable is reclassified as Accounts Receivable as prescribed in para 4-11.

(2) Where the costs of such repairs originate in the Revolving Fund because of performance through use of Revolving Fund facilities, the costs will be accrued monthly against project funds.

- * 8-3 General Investigations. The uniform feature, subfeature classifications under this appropriation are divided into five major categories as presented in subparagraphs a, b, c, d, and e below. Accounts will be maintained for each authorized study as applicable. *

a. Surveys (General Ledger Account 176).

- * (1) Four (4) feature accounts are maintained under this category as follows:

<u>Feature Nr.</u>	<u>Title</u>
501.--	Reconnaissance Phase Studies
502.--	Feasibility Phase Studies
506.--	Inventory of Dams and Coordination Studies with Other Agencies
* 509.--	Other Studies

(2) Feature numbers 501 and 502 are applicable to category, class, subclass numbers 110 thru 162 and 190 thru 196 only (Appendix 20-I). Feature number 506 is applicable to category, class, subclass numbers 170 thru 189 only. Feature number 509 is applicable to category, class, subclass numbers 163, 164, 166, 167, and 168 only.

(3) The subfeatures listed below must be maintained for feature numbers 501 and 502 (category, class, subclass numbers 110 thru 162 and 190 thru 196) and may be maintained for features 506 and 509, if applicable, based on local needs.

<u>Subfeature Number</u>	<u>Title</u>
.01	Public Involvement
.02	Institutional Studies
.03	Social Studies
.04	Cultural Resource Studies
.05	Environmental Studies Except Fish and Wildlife
.06	Fish and Wildlife Studies
.07	Economic Studies
.08	Surveying and Mapping *

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* Subfeature

<u>Number</u>	<u>Title</u>
.09	Hydrology and Hydraulic Investigations
.10	Foundations and Materials Investigations
.11	Design and Cost Estimates
.12	Real Estate Studies
.13	Study Management
.14	Plan Formulation and Evaluation
.15	Report Preparation
* .20	Other Studies (Specify)
.3-	Supervision and Administration (S&A)
.31	Project Office S&A
.32	Area Office S&A
.33	District Office S&A

(4) All features prescribed for Surveys are controlled by General Ledger account 176 during the current fiscal year. At the end of each fiscal year, costs for the fiscal year will be transferred to General Ledger Account 136.3. Cumulative costs to date are to be readily determinable for each survey or study not completed during a fiscal year.

b. Collection and Study of Basic Data (General Ledger Account 174).

(1) One (1) feature account is maintained under this category as follows:

<u>Feature Nr.</u>	<u>Title</u>
507.--	Collection and Study of Basic Data

(2) Feature number 507 is applicable to category, class, subclass numbers in the 2-- series only. The subfeatures listed in paragraph 8-3 a(3) above may be maintained for this feature, if applicable, based on local need.

(3) Current fiscal year costs are controlled by General Ledger Account 174. At the end of each fiscal year, the balance will be transferred to General Ledger Account 136.3.

c. Research and Development (General Ledger Account 175).

(1) At the present time, only one feature is maintained under this category.

<u>Feature Nr.</u>	<u>Title</u>
508.--	Research and Development

*

(2) Feature number 508 is applicable to category, class, subclass numbers in the 3-- series (Appendix 20-I) only. Subfeatures listed in paragraph B-3a(1) above are not required but may be maintained, if applicable, based on local need.

(3) Current fiscal year costs are controlled by General Ledger Account 175 during the fiscal year. At the end of each fiscal year the balance will be transferred to General Ledger Account 136.3.

d. Planning and Engineering (General Ledger Account 107).

(1) Three features are maintained under this category as follows:

<u>Feature Nr.</u>	<u>Title</u>
503.--	Continuation of Planning and Engineering Studies
504.--	Planning and Engineering Under Proposed Legislation (Future Use)
505.--	Advance Engineering and Design

(2) Feature 503 is applicable to category, class, subclass numbers 400 thru 460 only. Feature number 504 is applicable to category, class, subclass numbers 500 thru 560 only. Feature number 505 is applicable to category, class, subclass numbers in the 600 series only.

(3) The subfeatures listed below will be maintained for feature numbers 503, 504 and 505 as applicable.

<u>Subfeature Number</u>	<u>Title</u>
.3-	Supervision and Administration (S&A)
.31	Project Office S&A
.32	Area Office SM
.33	District Office S&A
.4-	Planning
.41	Contractor Earnings
.42	Supervision and Review
.43	Damages Assessed Contractors (CR)
.44	Hired Labor - This District
.45	Other Districts
.46	Other Government Elements
.47	RESERVED
* .48	RESERVED
.49	Real Estate Activities - Local Cooperation Compliance by Local Interests

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Subfeature
Number

Title

.5-	Engineering
.51	Contractors* Earnings
.52	Supervision and Review
.53	Damages Assessed Contractors (Cr)
.54	Hired Labor - This District
.55	Other Districts
.56	Other Government Elements
.57	RESERVED
* .58	RESERVED
.59	Real Estate Activities - Local Cooperation - Compliance by Local Interests
.6-	Real Estate Expenses
.61	Real Estate Planning Expenses
.62	Real Estate Appraisals, Staff
.63	Real Estate Appraisals, Contract

e. Miscellaneous. The features listed below will be maintained as required. General Ledger accounts applicable to these features are indicated following the feature titles.

Feature
Number

Title

536.1	Prepayments to Other Government Agencies (GL 116.1)
539.-	Unapplied Advances for Accrued Costs (GL 107)

f. Feature, Subfeature Descriptions. Descriptions of the features and subfeatures prescribed for use under this appropriation are presented in ER 11-2-220. Descriptions for those features and subfeatures which have not been incorporated into ER 11-2-220 are presented below.

Feature
Number

Feature Title and Description

501.	<u>Reconnaissance Phase Studies (GL 176)</u> . This feature includes all costs associate with Reconnaissance Phase Studies conducted to provide preliminary indications as to the potential of the study to yield solutions which could be recommended to Congress as Federal projects and/or to provide non-Federal interests sufficient information to determine whether to participate in a follow-on feasibility phase study.
------	---

* Feature
Number

Feature Title and Description

502. Feasibility Phase Studies (GL 176). This feature includes all costs associated with feasibility phase studies conducted to provide data for decision making purposes on plans to solve water resource problems.
503. Continuation of Planning and Engineering (CP&E). This feature Includes those preconstruction activities accomplished subsequent to the division commander*s recommendation of a project for authorization. The purpose of the CP&E program is to ready selected high priority projects recommended by the division commanders for construction authorization as quickly and efficiently as possible. These activities are predominantly engineering. All engineering and attendant requirements, except plans and specifications, can be accomplished under CP&E. CP&E may continue until one of the following occurs:
- (a) All engineering necessary to ready the project for preparation of plans and specifications has been completed.
 - (b) The division commander*s recommendation for authorization is reversed during the review process.
 - (c) The report representing a final response to the study authority is transmitted to Congress.
 - (d) The project is authorized for construction.
505. Advance Engineering and Design (AE&D). This feature includes preconstruction activities for projects authorized for construction, but prior to receipt of project construction funds. All engineering, through plans and specifications for construction of a major component or portion of the project scheduled for construction in the first year, can be accomplished under AE&D.
- 536.1 Prepayments to Other Government Agencies (GL 116.1). This feature reflects the status of advance payments made to another agency. Separate accounts are maintained for each agency. It will be debited with the amount of the advance made and credited with the value of property or services received. It will also be credited with any unused advances returned by the agency.

*

* Feature

Number

Feature Title and Description

539. Unapplied Advances for Accrued Costs (GL 107, 174, 175, and 176. This feature will be debited with the estimated end-of-month cost distributions representing payments due to other appropriations or projects and credited with the estimated cost distributions representing amounts due from other appropriations or projects. Separate accounts will be maintained for each project to which accrued cost distributions are charged or credited. Prior to closing cost accounts for the month, these amounts will be debited with the actual cost distributions due from and credited with actual cost distributions due to each applicable project. This feature will either be closed out at the beginning of the following month or remain open and the balance taken into consideration in arriving at the estimate cost distributions to be recorded at the end of the following month.

Subfeature

Number

Subfeature Title and Description

.3- Supervision and Administration. This subfeature includes all supervision and administration costs related to the feature that it supports. Includes both costs directly chargeable against the job and overhead and other indirect costs which cannot be directly related or allocated to other subfeatures. This subfeature will be subdivided as follows:

- .31 Project Office S&A
- .32 Area Office S&A
- .33 District Office S&A

.4- Planning. This subfeature includes the cost of those activities assigned to planning elements at FOA and headquarters levels in accordance with ER 10-1-3, including those efforts necessary to develop a pre-authorization study to the point of the division commander's public notice as well as activities after authorization in support of engineering activities. Included are authorization reports, post-authorization change reports, environmental impact statements and support documents after authorization. This subfeature is subdivided as follows.

*

* Subfeature
Number

Subfeature Title and Description

- .41 Contractor Earnings. Includes contractors* earnings (including applicable fixed fees) for design engineering services performed under Title I of AE contracts and for soils investigations, test borings, soils tests, etc., under other contracts; and the cost of materials, supplies, equipment, and services furnished by the Government without charge to such contractors.
- .42 Supervision and Review (SR). This subfeature includes costs incurred by Government forces technical staff in connection with civil works design performed by contract after the initial decision to perform such work by contract such as pre-award activities in development of criteria, negotiating and awarding design contracts, post-award activities such as technical administration, supervision, and verification of contract E&D, including, where appropriate, reproduction of bid documents. This subfeature also includes all costs associated with review of and effort involved in commenting on and resolving contract work.
- .43 Damages Assessed Contractors (Cr). This subfeature will be credited for the full amount of damages (actual or liquidated) finally assessed by the contracting officer against engineering and design contractors for failure to complete work within the time specified by the contract. The balance will be treated as an offset against costs in subfeature .42 above and not as a reduction in contractor*s earnings.
- .44 Hired Labor - This District. This subfeature includes all engineering and design performed in-house by Government forces assigned to the field operating activity having primary responsibility for project execution with the exception of those costs properly chargeable to subfeatures .41, .42, and .43. Also, includes the review of design effort of construction contractors.
- .45 Other Districts. This subfeature includes all engineering and design performed by Corps of Engineers forces assigned to a Corps field operating activity other than the one having primary responsibility for project execution. Includes all in-house engineering and design *

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Subfeature
Number

Subfeature Title and Description

- .45 con- services purchased from another Corps field operating
tinued: activity on a reimbursable basis with the exception of
those costs properly chargeable to subfeatures .41, .42
and .43. Also, includes the review of design effort of
construction contractors by "Other Districts."
- .46 Other Governmental Elements. This subfeature includes
all engineering and design performed by a Governmental
Element outside the Corps of Engineers. This subfeature
will reflect all costs related to engineering and design
purchased from another Government Element (MIPR,
Interagency Agreements, etc.).
- .47 RESERVED
- * .48 RESERVED
- .49 Real Estate Activities - Local Cooperation - Compliance
by Local Interests. This subfeature includes costs
estate activities on projects where no Government land
acquisition is involved. Charges will include Government
costs, in connection with lands required to be furnished
by local interests, such as records search, appraisals,
and field inspections to assure compliance by local
interests in the provision of local requirements for a
project.
- .5- Engineering. This subfeature includes the cost of those
activities assigned to engineering elements at field
operating activities (FOA) and headquarters levels in
accordance with ER 10-1-3, including those efforts
necessary to develop the general and feature design
memoranda, plans and specifications and other similar
documents prepared after the division commander*s
recommended project authorization document, as well as
activities prior to authorization in support of planning
activities. This subfeature is subdivided as follows.

* Subfeature
Number

Subfeature Title and Description

- .51 Contractor Earnings. Includes contractors* earnings (including applicable fixed fees) for design engineering services performed under Title I of AE contracts and for soils investigations, test borings, soils tests, etc., under other contracts; and the cost of materials, supplies, equipment, and services furnished by the Government without charge to such contractors.
- .52 Supervision and Review (SR). This subfeature includes all costs incurred by Government forces technical staff in connection with civil works design performed by contract after the initial decision to perform such work by contract such as pre-award activities in development of criteria, negotiating and awarding design contracts, preparation of design contract documents, etc., and post-award activities such as technical administration, supervision, and verification of contract E&D, including, where appropriate, reproduction of bid documents. This subfeature also includes all costs associated with review of and effort involved in commenting on and resolving contract work.
- .53 Damages Assessed Contractors (Cr). This subfeature will be credited for the full amount of damages (actual or liquidated) finally assessed by the contracting officer against engineering and design contractors for failure to complete work within the time specified by the contract. The balance will be treated as an offset against costs in subfeature .42 above and not as a reduction in contractor*s earnings.
- .54 Hired Labor - This District. This subfeature includes all engineering and design performed in-house by Government forces assigned to the field operating activity having primary responsibility for project execution with the exception of those costs properly chargeable to subfeatures .41, .42, and .43. Also, includes the review of design effort of construction contractors.
- .55 Other Districts. This subfeature includes all engineering and design performed by Corps of Engineers forces assigned to a Corps field operating activity other than the one having primary responsibility for project execution. Includes all in-house engineering and design *

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Subfeature
Number

Subfeature Title and Description

- .55 con- services purchased from another Corps field operating
tinued: activity on a reimbursable basis with the exception of
those costs properly chargeable to subfeatures .41, .42,
and .43. Also, includes the review of design effort of
construction contractors by Other Districts.
- .56 Other Governmental Elements. This subfeature includes
all engineering and design performed by a Governmental
Element outside the Corps of Engineers. This subfeature
will reflect all costs related to engineering and design
purchased from another Governmental Element (MIPR,
Interagency Agreements, etc.).
- .57 RESERVED
- * .58 RESERVED
- .59 Real Estate Activities - Local Cooperation - Compliance
by Local Interests. This subfeature includes costs
estate activities on projects where no Government land
acquisition is involved. Charges will include Government
costs, in connection with lands required to be furnished
by local Interests, such as records search, appraisals,
and field inspections to assure compliance by local
interests in the provision of local requirements for a
project.
- .6- Real Estate Expenses. This subfeature includes all Real
Estate expenses associated directly with the planning
and engineering feature as subdivided below.
- .61 Real Estate Planning Expenses. Includes all costs, except
appraisal effort, directly associated with real estate
planning, including preparation of real estate data,
real estate planning reports and supplements

* Subfeature

<u>Number</u>	<u>Subfeature Title and Description</u>
.61 con- tinued:	thereto, preparation of site reports, etc. Also, includes all costs related to efforts of Real Estate personnel in obtaining Title Evidence and/or Ownership data and preparing maps, and surveys.
.62	Real Estate Appraisals. Staff. Includes the cost of all effort of staff appraisers involved in completing appraisal reports such as inspecting the subject property, compiling and analyzing market, cost and income data, reviewing court house records, obtaining necessary information from other Government agencies, preparing appraisal exhibits and appraisal review.
.63	<u>Real Estate Appraisals, Contract</u> . Includes all costs associated with effort by Contractor personnel involved in completing appraisal reports. Also, includes costs associated with appraisal review and each contract or purchase order for appraisal services such as inspection of property and comparable sales, review and/or inspection of comparative, income, and cost information, selection of potential contract appraisers, negotiation of contracts and contract administration, and provision of technical assistance and advice to contract appraisers.

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- 571. Interest Expense (GL 107).
- 571.1 Undistributed Interest During Construction.
- * 580. Miscellaneous Credits
- 580.1 Reserved
- 580.2 Reserved
- 580.3 Non-Operating Income (GL 107 and 163) *
- 588. Transfers from Work-in-Progress (CR) (GL 107).
- 590. Expenditures - Prior Years (GL 131.241).
- 591. Transfers of Cost of Property (Net) (GL 133.11).
- 591.1 Other Transfers.
- 592. Interest on Government Investment (CR) (GL 134).
- * 594 Funds Returned to U.S. Treasury by the Corps of Engineers (DG) *
- (GL 135.1)

8-4. Construction, General. The uniform feature, subfeature, and other cost account classifications under this appropriation consist of two general groups, i. e., (1) Permanent Features, and (2) Distributive, Miscellaneous, and Reconciliation Accounts. Under Permanent Features classification are recorded (1) the cost of all permanent construction features of the project and lands, damages, and relocations required for completion of the project, and (2) costs for major and minor rehabilitation when financed with Construction, General appropriation. Also to be accounted for as separate features for the entire project during the construction period, and reported as single line items on programming documents and cost reports, are the items of Engineering and Design, and Supervision and Administration. However, the costs recorded under these two features are distributed to other permanent features prior to transfer of Construction Work In Progress to Plant In Service, as prescribed hereinafter. The uniform classification with descriptions and procedures to be followed in establishing accounts and recording costs for construction projects, and appropriation reimbursement activity-reimbursable work, and relation to general ledger control accounts, follows:

a. Chart of Permanent Features and Subfeatures (General Ledger Accounts 107 and 171)

<u>Feature Number</u>	<u>Title</u>
01.-	LANDS AND DAMAGES
	<u>Real Estate Activity Expense</u>
01.0-	Project Planning
01.01	Pre-Authorization
01.02	Post-Authorization
01.03	Attorneys* Opinion of Compensability
01.10	Acquisition
01.11	Mapping, Survey and Tract Ownership
01.12	Title Evidence
01.13	Negotiations and Closings
01.14	Condemnation (Pre-DT Filing)
01.20	Condemnation (Post-DT Filing)

* Subfeature

<u>Number</u>	<u>Title</u>
01.3-	Appraisals
01.31	Staff Appraisals
01.32	Contract Appraisals
01.40	Audits
01.50	Relocation Assistance (PL-91-646)
01.60	Disposals
01.70	Temporary Permits
01.80	Encroachments
01.9-	Real Estate Receipts/Payments
01.91	Disposal Receipts - Reimbursements (CR) - Lands
01.92	Disposal Receipts - General Fund (CR) - Lands
01.93	Land Payments
01.94	Relocation Assistance Payments (PL 91-646)
01.95	Damage Payments
02.-	RELOCATIONS
	<u>Roads (Including Bridges)</u>
02.01	Pre-Authorization Planning
02.02	Post-Authorization Planning
02.03	Attorneys* Opinion of Compensability
* 02.04	Reserved
02.05	Staff Appraisals
02.06	Contract Appraisals
02.07	Condemnation (Post-DT Filing)
02.08	Relocation Assistance (PL 91-646)
02.09	Disposals
02.10	Temporary Permits
02.11	Audits
02.12	Land Payments
02.13	Relocation Assistance Payments (PL 91-646)
02.14	Damage Payments
02.15	Mapping, Surveying and Tract Ownership
02.16	Title Evidence
02.17	Negotiations and Closings
02.18	Condemnation (Pre-DT Filing)

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* Subfeature

Number

Title

Railroads (Including Bridges)

02.41 Pre-Authorization Planning
02.42 Post-Authorization Planning
02.43 Attorneys* Opinion of Compensability
02.44 Reserved
02.45 Staff Appraisals
02.46 Contract Appraisals
02.47 Condemnation (Post-DT Filing)
02.48 Relocation Assistance (PL 91-646)
02.49 Disposals
02.50 Temporary Permits
02.51 Audits
02.52 Land Payments
02.53 Relocation Assistance Payments (PL 91-646)
02.54 Damage Payments
02.55 Mapping, Surveying and Tract Ownership
02.56 Title Evidence
02.57 Negotiations
02.58 Condemnation (Pre-DT Filing)

Cemeteries, Utilities, and Structures

02.71 Pre-Authorization Planning
02.72 Post-Authorization Planning
02.73 Attorneys* Opinion of Compensability
02.74 Reserved
02.75 Staff Appraisals
02.76 Contract Appraisals
02.77 Condemnation (Post-DT Filing)
02.78 Relocation Assistance (PL 91-646)
02.79 Disposals
02.80 Temporary Permits
02.81 Audits
02.82 Land Payments
02.83 Relocation Assistance Payments (Pt 91-646)
02.84 Damage Payments
02.85 Mapping, Surveying and Tract Ownership
02.86 Title Evidence
02.87 Negotiations and Closings
02.88 Condemnation (Pre-OT Filing)

*

Account
Number

Title

NOTE: For the purpose of identifying and recording Relocation Costs on Construction Activities under Feature account 02, the following series of numbers will be used for Subfeatures (subaccounts):

- 32 thru 39 - Use for Construction Costs on Roads
- 62 thru 69 - Use for Construction Costs on Railroads
- 92 thru 99 - Use for Construction Costs on Cemeteries, Utilities, and Structures

Items which may be used for Subfeatures (subaccounts) for Construction Activities:

<u>Roads</u>	<u>Railroads</u>	<u>Cemeteries, Utilities & Structures</u>	
02.--	02.--	02.--	
32	62	92	Completed Work or cost requiring no further breakdown
33	63	93	Government Furnished Materials and Equipment
34	64	94	Credits for Salvage Material
35	65	95	As-built Drawings by Government Forces
36	66	96	Surveys and Layouts
37	67	97	Distributive Costs
38	68	98	(Other - Specify)
39	69	99	(Other - Specify)

Account
Number

Title

- 03. RESERVOIRS
- 04.- DAMS AND OTHER WATER COLLECTING FACILITIES
 - 04.1 Main Dam
 - 04.2 Spillway
 - 04.3 Outlet Works (Exclusive of Power)
 - 04.4 Power Intake Works
 - 04.5 Auxiliary Dams
 - 04.6 Municipal and Industrial Water Delivery Facilities
- 05. LOCKS

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Account

Number

Title

06. FISH AND WILDLIFE FACILITIES

07.- POWER PLANT

07.1 Powerhouse

07.2 Turbines and Generators

Switchyard Accessory and Miscellaneous Equipment, Tailrace

07.3 Accessory Electrical Equipment

07.4 Miscellaneous Power Plant Equipment

07.5 Tailrace

07.6 Switchyard

08. ROADS, RAILROADS, AND BRIDGES

<u>* Feature Number</u>	<u>Title</u>
09.	CHANNELS AND CANALS
10.	BREAKWATERS AND SEAWALLS
11.	LEVEES AND FLOODWALLS
13.	PUMPING PLANTS
14.	RECREATIONAL FACILITIES
15.	FLOODWAY CONTROL AND DIVERSION STRUCTURES
16.	BANK STABILIZATION
17.	BEACH REPLENISHMENT
18.	CULTURAL RESOURCES PRESERVATION
19.	BUILDINGS, GROUNDS, AND UTILITIES
20.	PERMANENT OPERATING EQUIPMENT
30.-	ENGINEERING AND DESIGN
	<u>Design By Contract</u>
30.1	Contractors* Earnings and Government Furnished Property (GFP)
* 30.2	Engineering Supervision and Review (SR)
30.3	Damages Assessed E&D Contractors (Cr)
	<u>Design By Government Forces</u>
30.4	This District

<u>Account Number</u>	<u>Title</u>
30.5	Other Districts
30.6	Other Governmental Elements
30.7	Reconnaissance and Detailed Project Reports
30.8	Value Engineering by Government Forces - Prior to 1 Mar 1969
30.9	E&D - Real Estate Activities - Local Cooperation - Compliance by Local Interests
30E--	Programs and Project Management
31--*	SUPERVISION AND ADMINISTRATION (GLA 107, 171, 117.1, 117.2, 117.3 AS APPROPRIATE)
31A-*	Project Office Supervision and Administration (S&A)
31A1*	Project Office Operations
31A2*	Project Office Other S&A
31B-*	Area Office S&A
31C-*	District Office S&A
31C1*	Technical Management by Construction Technical Manager
31C2*	District Office Other S&A
31D-*	Damages Assessed Contractors
31D1*	Liquidated Damages
31D2*	Other Damages
31E-*	Construction Phase Programs and Project Management

* Supervision and Administration costs will be linked to the permanent construction feature (01--- thru 20---) to which they are related by entry of the appropriate alpha character in the fifth position of the cost code in accordance with the following list of authorized alpha codes. This linkage is not required for reimbursable work. Alpha code Z will be used to identify supervision and administration which pertain to multiple-purpose projects as a whole rather than specific permanent features. Such costs will be distributed to permanent feature cost accounts at the time the project is transferred to plant in service or the local sponsor as appropriate.

<u>PERMANENT FEATURE</u>	<u>ALPHA CODE</u>
01--- (LANDS AND DAMAGES)	A
02--- (RELOCATIONS)	B
03--- (RESERVOIRS)	C
04--- (DAMS)	D

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	<u>PERMANENT FEATURE</u>	<u>ALPHA CODE</u>
05---	(LOCKS)	E
06---	(FISH AND WILDLIFE FACILITIES)	F
07---	(POWER PLANT)	G
08---	(ROADS, RAILROADS AND BRIDGES)	H
09---	(CHANNELS AND CANALS)	J
10---	(BREAKWATERS AND SEAWALLS)	K
11---	(LEVEES AND FLOODWALLS)	L
12---	(NAVIGATION PORTS AND HARBORS)	M
13---	(PUMPING PLANTS)	N
14---	(RECREATION FACILITIES)	P
15---	(FLOODWAY CONTROL AND DIVERSION STRUCTURES)	R
16---	(BANK STABILIZATION)	S
17---	(BEACH REPLENISHMENT)	T
18---	(CULTURAL RESOURCE PRESERVATION)	U
19---	(BUILDINGS, GROUNDS AND UTILITIES)	V
20---	(PERMANENT OPERATING EQUIPMENT)	W
	(ALL OTHER)	Z

b. Chart of Distributive, Miscellaneous, and Reconciliation Features (General Ledger Control Accounts are indicated below):

	36.1	Prepayments to Other Government Agencies (GL 116.1)	
	36.2	Reserved for Future HQUSACE Use	
	36.3	Other Advances (GL 116.3)	
	36.4	Real Estate - Relocation Assistance - Loans to Profit or Nonprofit Organizations Under PL 91-646 (GL 116.4)	
*	38.1	Reserved for Future HQUSACE Use	
	38.2	Reserved for Future HQUSACE Use	
	38.3	Reserved for Future HQUSACE Use	*

<u>Account Number</u>	<u>Title</u>
39.	UNAPPLIED ADVANCES FOR ACCRUED COST (GL 107, 171)
40.	UNDISTRIBUTED JOB-SITE LABOR (GL 107, 171)
41.	STORES (GL 107, 171)
42.	UNAPPLIED PAYMENTS TO CONTRACTORS (GL 107, 171)
49.	CLAIMS RECEIVABLE (GL 114)
50.-	CONSTRUCTION FACILITIES (GL 107, 171)
50.1	Assets (Identify by major assets)
50.4-	Asset Disposal Expense
50.49	Real Estate - Disposals
50.5	Operation and Maintenance Expense, except Warehouse Operation (Acct 50.7-) (Identify by asset or purpose)
50.7	Warehouse Operation
	<u>Income - (Credit Accounts)</u>
50.8	Repayments and Cost Distributions
50.9	Miscellaneous Receipts
51.-	OPERATION AND MAINTENANCE EXPENSE DURING CONSTRUCTION (GL 107)
	<u>Expense</u>
51.1-	Real Estate - Leasing Program
* 51.12	Inleasing - Non-Recruiting Facilities
51.13	Relocation Assistance
51.14	Disposals Assistance
51.15	Relocation Assistance Payments (PL 91-646)
51.16	Rents, Initial Alterations and Restorations

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* 51.2-	Real Estate Management Services
51.21	Compliance Inspections - Major
51.22	Compliance Inspections - Minor
51.23	Utilization Inspections - Major
51.24	Utilization Inspections - Minor
51.25	Outgrants - Major
51.26	Outgrants.- Minor
51.3-	Other Operation and Maintenance Expenses
51.4-	Revenues Derived from Outleasing (Grants) Returned to States
51.5-	Audits
51.6-	Timber Harvests
	Income (Credit Accounts)
51.8	Repayments and Cost Distributions
51.9-	Miscellaneous Receipts
51.91	Real Estate Management Income
51.92	Other Income
52.	SURVEYS AND LAYOUTS (GL 107, 171)
53.	REAL ESTATE ADMINISTRATIVE ACTIVITIES (GL 107, 171)

*

* <u>Account Number</u>	<u>Title</u>	*
61.	PROVISION FOR DEPRECIATION, AND AMORTIZATION, PLANT IN SERVICE (Cr) (GL 102)	
65.-	PLANT, PROPERTY, AND EQUIP MENT IN PROCESS OF RETIRE MENT (GL 108.1)	
71.-	INTEREST EXPENSE	
71.1	Undistributed Interest During Construction (GL 107)	
71. 2	Interest Expense (Rehab-Gross) (GL 171)	
71. 3	Interest Expense (Rehab) Charged to Construction (Cr) (GL 171)	
72.	(RESERVED)	
73.	(RESERVED)	
78.	WORK IN PROGRESS TRANSFERRED TO PLANT IN SERVICE (GL 101) (Reserved for COEMIS)	
80.-	INCOME AND CREDITS TO OPERA TIONS - REHABILITATION	
80.4-	Retirement Receipts - Multiple Purpose Projects (Cr) (GL 108.3)	
80.41	Fee Land	
80.42	Buildings and Improvements	
80.43	Other Disposal Receipts	
87.	ABANDONED AND RETIRED PROPERTY (Other than Multiple Purpose Projects) (GL 132)	
88.	TRANSFERS FROM WORK IN PROGRESS (Cr) (GL 107) (Reserved for COEMIS)	
89.	NON-FUNDED CONTRACTOR'S EARNINGS (GL 142)	

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90.	EXPENDITURES - Prior Years (GL 131.241)
91.-	TRANSFERS OF COST OR PROPERTY (Net) (GL 133.11)
91.1	(Reserved)
91.2	Other Transfers (GL 133.11)
91.3	Payments to States (GL 133.11)
91.4	(Reserved)
92.	INTEREST ON GOVERNMENT INVESTMENT (GL 134)
93.	INCOMPLETE REHABILITATION WORK (Cr) (GL 107 or 171) (Reserved for COEMIS)
94.	FUNDS RETURNED TO U. S. TREASURY BY CORPS OF ENGINEERS (Dr) (GL 113.1, 135.1)
95.	FUNDS RETURNED TO U. S. TREASURY BY OTHER GOVERNMENT AGENCIES (Dr) (GL 113.1, 135.2)
96.-	NON-REIMBURSABLE COSTS
96.1	Operation and Maintenance (GL 136.11)
96.2	Net Gain or Loss on Retirement of Land (Multiple Purpose Projects) (GL 136.6)
97.-	STATUS OF COST RECOVERY - REIMBURSABLE COSTS
97.1	Results from Operations (GL 137.1)
97.2	Net Gain or Loss on Retirement of Land (Multiple Purpose Projects) (GL 137.2)
* 97.3	Investment Recovery on Non Multiple Purpose Projects (GL 137.3)

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<u>Feature Number</u>	<u>Title</u>
98.	ADVANCES RECEIVED FOR CONSTRUCTION (Cr) (GL 143)
99.	CONTRIBUTIONS IN AID OF CONSTRUCTION (Cr) (GL 138.1)
* 99.1	WORK IN PROGRESS FOR OTHERS - REFUNDS (GL 117.1)
99.2	WORK IN PROGRESS FOR OTHERS - APPROPRIATION REIMBURSEMENT ACTIVITY (GL 117.2)
99.3	WORK IN PROGRESS FOR OTHER CORPS OF ENGINEERS ACTIVITIES - REIMBURSABLE (GL 117.3) *

c. Descriptions of Permanent Features and Subfeatures (General Ledger Accounts 107, and 171). The general feature descriptions as contained in ER 11-2-240, will be utilized in the establishment and maintenance of cost accounts under authorized civil works advance design, construction, and rehabilitation projects. Additional feature and subfeature descriptions are presented below:

<u>Feature Number</u>	<u>Title and Description</u>
01.- thru 01.92	<u>Lands and Damages</u> . Acquisition costs chargeable to the subdivisions of this feature will be maintained for each project and construction job for which real estate acquisition is performed.
01.0-	<u>Project Planning</u> .
01.01	<u>Pre-Authorization Planning</u> . Includes all costs, except appraisal effort, directly associated with real estate planning during pre-authorization stages of a project, including preparation and review of real estate data in survey reports, feasibility studies, etc.; preparation of real estate planning reports and supplements thereto; preparation of site reports; etc.
01.02	<u>Post-Authorization Planning</u> . Includes all costs, except appraisal effort, directly associated with real estate planning during post-authorization stages of a project, including preparation of real estate design memoranda and supplements thereto;

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preparation and review of real estate data in master plans, supplements and appendices; preparation of cemetery relocation plans; survey of potential replacement housing (PL 91-646); public meetings; etc.

- 01.03 Attorneys* Opinions of Compensability. Includes all costs associated with the preparation of attorneys* opinion of compensability incorporated in relocations design memoranda.
- 01.10 Acquisition. Includes all costs (except leasehold, local cooperation agreements and temporary permits) including both staff and contractual services, directly incident to acquisition of real property and interests therein by purchase, condemnation, donation, exchange, reassignment transfer from other Federal agencies, permits, etc.
- 01.11 Mapping and Surveying, and Tract Ownership Data. Includes all costs in connection with tract ownership data, surveys, writing descriptions, and mapping for real estate acquisition purposes.
- 01.12 Title Evidence. Includes all costs in connection with obtaining title evidence.
- 01.13 Negotiations and Closings. Includes all costs in connection with all negotiations conducted for acquisition of real property or interest therein by purchase, donation, exchange, reassignment or transfer; closing land purchase cases; title curative work; recordings of deeds, etc.; delivery of checks to landowners; preparation of attorneys final opinions; negotiating relocation agreements; obtaining rights of entry for construction, and filing claims for water rights.
- 01.14 Condemnation (Pre-DT Filing). Includes all costs in connection with preparation of condemnation assemblies, including declarations of taking and the processing thereof, up to and including the filing of the case.

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- 01.20 Condemnation (Post-DT Filing). Includes all costs involved in completing condemnation cases such as court exhibits, preparation for trials, testifying, stipulated settlement proposals, revestment actions, and other assistance to the Department of Justice.
- 01.3- Appraisals.

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- 01.31 Staff Appraisals. Includes the cost of all effort of staff appraisers involved in completing appraisal reports such as inspecting the subject property, compiling and analyzing market, cost and income data, reviewing court house records, obtaining necessary Information from other Government agencies, preparing appraisal exhibits and appraisal review. Includes appraisals for the following purposes: acquisition disposal, outgranting, mineral reports, timber cruises, gross appraisals, damage claims, homeowners assistance, planning, market analysis/ feasibility reports.
- 01.32 Contract Appraisals. Includes all costs associated with effort by contractor personnel involved in completing appraisal reports. Also, includes costs associated with appraisal review and each contract or purchase order for appraisal services such as inspection of property and comparable sales; review and/or Inspection of comparative income, and cost information; selection of potential contract appraisers; negotiation of contracts and contract administration; and provision of technical assistance and advice to contract appraisers.
- 01.40 Audits. Includes all cost related to the preparation of real estate audit assemblies such as verification and authentication, by tract, each real estate activity required in connection with acquisition, relocation, extinguishment of outstanding rights, land interchange, acquisition or subordination of third party interests, deficiency awards, disposal, etc.
- 01.50 Relocation Assistance (PL 91-646). Includes all costs incident to providing relocation assistance and advisory services to displaced owners and/or tenants, including processing of applications for relocation payments and processing appeals.
- 01.60 Disposals. Includes all costs, including contractual services, involved in planning and accomplishing the disposition of real property and components thereof by sale, transfer, etc. Includes environmental, historical and archaeological review, survey, and recommendation: preparation of maps, screening, advertising or waiver

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* Subfeature
Number

Subfeature Title and Description

thereof, preparation and distribution of bid documents, negotiations, preparation and execution of disposal documents; sales contract administration; responses to requests for disposal of real property or components thereof.

01.70 Temporary Permits. Includes all costs incident to estate use rights by permit, etc., for conducting military maneuvers, surveys, exploration and other short-term use. Includes procurement of ownership data, mapping, legal descriptions, negotiations, and the filing of condemnation, if necessary. Also, includes damage settlements thereunder.

01.80 Encroachments. Includes all costs, including contractual services, involved in resolving encroachments on project lands. An encroachment is defined as a permanent or semi-permanent structure or improvement placed on project lands or easement areas without authority. The foregoing include field investigations, surveys associated with Individual encroachment cases, negotiating agreements and processing of conveyance instruments for execution, preparation of boundary line agreements, preparation of reports of litigation, providing information to and assisting the Department of Justice and/or the U. S. Attorneys.

(Note: All costs for resolved encroachments will be reported on this line, not with the associated method which ultimately cured the encroachment.)

01.9- Real Estate Disposal Receipts.

01.91 Disposal Receipts - Reimbursements (Cr) Lands. This subfeature is credited with income from sales of buildings and improvements in place at time of acquisition when sold separately from the land, and income from sales of standing timber and crops resulting from the original clearing of the land. This subfeature will also be credited with income from sales of salvage from improvements and cut timber and harvested crops resulting from the original clearing of the land.

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* Subfeature
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Receipts from such sales are credited to project funds as appropriation reimbursements. Income from sales of buildings, crops, etc., sold with the land will be credited to Subfeature 01.92 and Feature 94 or 95 will be charged.

- 01.92 Disposal Receipts - General Fund (Cr) - Lands. This subfeature will be credited with income from sales during the construction period of excess land, including standing timber and crops, structures in place at time of acquisition, which by law are required to be covered into the General Fund of the Treasury as miscellaneous receipts, and Feature 94 or 95 will be charged.
- 01.93 Land Payments. Payments made for negotiated purchase of property or interest therein; transfers from other Government agencies with, reimbursements; payments to U.S. District Courts for acquisition by Declaration of Taking (D/T), including deficiency judgments, Interest payments, stipulated settlements, and judgments in straight condemnation; payments to local interests as reimbursement for rights-of-way, and costs and expenses arising under Sections 303 and 304, PL 91.646; dollar costs at time negotiated offer (option) accepted; check issued for filing of D/T or payment of deficiency; or reimbursement to other agencies.
- 01.94 Relocation Assistance Payments (PL 91-646). Payments to owners and tenants for relocation expenses and other losses and damages incurred as a direct result of moving occasioned by acquisition of land, other payments or expenses incurred under Sections 205, 206, and 215, PL 91-646. Dollar costs are to be shown as of the time payments accrue.
- 01.95 Damage Payments. Payments for claims arising from use an occupancy of real property in and to which fee, easements, or lesser interests were not acquired; payments for damage settlements under rights of entry. Dollar costs are to be shown as of the time payments accrue.

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Feature Title and Description

02.- RELOCATIONS. This cost feature is divided into three subfeatures - Roads (Including Bridges) (02.0- thru 02.1-); Railroads (Including Bridges) (02.4- thru 02.5-) and Cemeteries, Utilities and Structures (02.7- thru 02.8-). Additional subfeature breakdown and descriptions of subfeatures and other accounts are contained herein below.

Roads (Including Bridges)

02.01 Pre-Authorization Planning. Includes all costs, except appraisal effort, directly associated with real estate planning during pre-authorization stages of a project, including preparation and review of real estate data in survey reports, feasibility studies, etc.; preparation of real estate planning reports and supplements thereto; preparation of site reports; etc.

02.02 Post-Authorization Planning. Includes all costs, except appraisal effort, directly associated with real estate planning during post-authorization stages of a project, including preparation of real estate design memoranda and supplements thereto; preparation and review of real estate data in master plans, supplements and appendices; preparation of cemetery relocation plans; survey of potential replacement housing (PL 91-646); public meetings; etc.

02.03 Attorneys* Opinions of Compensability. Includes all costs associated with the preparation of attorneys* opinion of compensability incorporated in relocations design memoranda.

* 02.04 (Reserved)

Subfeature
Number

Subfeature Title and Description

(b) Title Evidence. Costs in connection with obtaining title evidence.

(c) Negotiations and Closings. Costs in connection with all negotiations conducted or acquisition of real property or interests therein by purchase, donation, exchange, reassignment or transfer; closing land purchase cases; title curative work; recordings of deeds, etc.; delivery of checks to landowners; preparation of attorneys* final opinions; negotiating relocation agreements; obtaining rights of entry for construction, and filing claims for water rights.

(d) Condemnation. Costs in connection with preparation of condemnation assemblies, including declarations of taking and the processing thereof up to and including the filing of the case.

02.05 Staff Appraisals. Includes the cost of all effort of staff appraisers involved in completing appraisal reports such as inspecting the subject property, compiling and analyzing market, cost and Income data, reviewing court house records, obtaining necessary information from other Government agencies, preparing appraisal exhibits and appraisal review. Includes appraisals for the following purposes: acquisition disposal, outgranting, mineral reports, timber cruises, gross appraisals, damage claims, homeowners assistance, planning, market analysis/feasibility reports.

02.06 Contract Appraisals. Includes all costs associated with effort by contractor personnel involved in completing appraisal reports. Also, includes costs associated with appraisal review and each contract or purchase order for appraisal services such as inspection of property and comparable sales; review and/or inspection of comparative income, and cost information; selection of potential contract appraisers; negotiation of contracts and contract administration; and provision of technical assistance and advice to contract appraisers.

* 02.07 Condemnation (Post-DT Filing). Includes all costs involved in completing condemnation cases such as court exhibits, preparation for trials, testifying, stipulated settlement proposals, revestment actions, and other assistance to the Department of Justice. *

* Subfeature
Number

Subfeature Title and Description

- 02.08 Relocation Assistance (PL 91-646). Includes all costs incident to providing relocation assistance and advisory services to displaced owners and/or tenants, including processing of applications for relocation payments and processing appeals.
- 02.09 Disposals. Includes all costs, including contractual services, involved in planning and accomplishing the disposition of real property and components thereof by sale, transfer, etc. Includes environmental, historical and archaeological review, survey, and recommendation preparation of maps, screening, advertising or waiver thereof, preparation and distribution of bid documents, negotiations, preparation and execution of disposal documents; sales contract administration; responses to requests for disposal of real property or components thereof.
- 02.10 Temporary Permits. Includes all costs Incident to estate use rights by permit, etc., for conducting military maneuvers, surveys, exploration and other short-term use. Includes procurement of ownership data, mapping, legal descriptions, negotiations, and the filing of condemnation, If necessary. Also, includes damage settlements thereunder.
- 02.11 Audits. Includes all cost related to the preparation of real estate audit assemblies such as verification and authentication, by tract, each real estate activity required in connection with acquisition, relocation, extinguishment of outstanding rights, land interchange, acquisition or subordination of third party interests, deficiency awards, disposal, etc.
- 02.12 Land Payments. Payments made for negotiated purchase of real property or interest therein; transfers from other Government agencies with reimbursements; payments to U.S. District Courts for acquisition by Declaration of Taking (D/T), including deficiency judgments, interest payments, stipulated settlements, and judgments in straight condemnation; payments to local interests as reimbursement for rights-of-way, and costs and expenses arising under Sections 303 and 304, PL 91-646; dollar costs at time negotiated offer (option) accepted; check issued for filing of D/T or payment of deficiency; or reimbursement to other agencies.

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- 02.13 Relocation Assistance Payments (PL 91-646). Payments to owners and tenants for relocation expenses and other losses and damages incurred as a direct result of moving occasioned by acquisition of land, other payments or expenses incurred under sections 205, 206, and 215 PL 91-646. Dollar costs are to be shown as of the time payments accrue.
- 02.14 Damage Payments. Payments for claims arising from use and occupancy of real property in and to which fee, easements, or lesser interests were not acquired; payments for damage settlements under rights of entry. Dollar costs are to be shown as of the time payments accrue.
- * 02.15 Mapping and Surveying and Tract Ownership. Includes all costs in connection with tract ownership data, surveys, writing descriptions, and mapping for real estate acquisition purposes.
- 02.16 Title Evidence. Includes all costs in connection with obtaining title evidence.
- 02.17 Negotiations and Closings. Includes all costs in connection with all negotiations conducted for acquisition of real property or interest therein by purchase donation, exchange, reassignment or transfer; closing land purchase cases; title curative work; recordings of deeds, etc.; delivery of checks to landowners; preparation of attorneys* final opinions; negotiating relocation agreements; obtaining rights of entry for construction, and filing claims for water rights.
- 02.18 Condemnation (Pre-DT Filing). Includes all costs in connection with preparation of condemnation assemblies, including declarations of taking and the processing thereof, up to and including the filing of the case.

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Railroads (Including Bridges)

- 02.41 Pre-Authorization Planning. Includes all costs, except appraisal effort, directly associated with real estate planning during pre-authorization stages of a project, including preparation and review of real estate data in survey reports, feasibility studies, etc.; preparation of real estate planning reports and supplements thereto; preparation of site reports; etc.
- 02.42 Post-Authorization Planning. Includes all costs, except appraisal effort, directly associated with real estate planning during post-authorization stages of a project, including preparation of real estate design memoranda and supplements thereto; preparation and review of real estate data in master plans, supplements and appendices; preparation of cemetery relocation plans; survey of potential replacement housing (PL 91-646); public meetings; etc.
- 02.43 Attorneys* Opinions of Compensability. Includes all costs associated with the preparation of attorneys* opinion of compensability Incorporated in relocations design memoranda.
- * 02.44 (Reserved)
- 02.45 Staff Appraisals. Includes the cost of all effort of appraisers involved in completing appraisal reports such as inspecting the subject property, compiling and analyzing market, cost and Income data, reviewing court house records, obtaining necessary information from other Government agencies, preparing appraisal exhibits and appraisal review. Includes appraisals for the following purposes: acquisition disposal, outgranting, mineral reports, timber cruises, gross appraisals, damage claims, homeowners assistance, planning, market analysis/ feasibility reports.

<u>Subfeature Number</u>	<u>Subfeature Title and Description</u>	
02.46	<u>Contract Appraisals</u> . Includes all costs associated with effort by contractor personnel involved in completing appraisal reports. Also, includes costs associated with appraisal review and each contract or purchase order for appraisal services such as inspection of property and comparable sales; review and/or inspection of comparative income, and cost information; selection of potential contract appraisers; negotiation of contracts and contract administration; and provision of technical assistance and advice to contract appraisers.	
* 02.47	<u>Condemnation (Post-DT Filing)</u> . Includes all costs involved in completing condemnation cases such as court exhibits, preparation for trials, testifying, stipulated settlement proposals, revestment actions, and other assistance to the Department of Justice.	*
02.48	<u>Relocation Assistance (PL 91-646)</u> . Includes all costs incident to providing relocation assistance and advisory services to displaced owners and/or tenants, including processing of applications for relocation payments and processing appeals.	
02.49	<u>Disposals</u> . Includes all costs, including contractual services, involved in planning and accomplishing the disposition of real property and components thereof by sale, transfer, etc. Includes environmental, historical and archaeological review, survey, and recommendation; preparation of maps, screening, advertising or waiver thereof, preparation and distribution of bid documents, negotiations, preparation and execution of disposal documents; sales contract administration; responses to requests for disposal of real property or components thereof.	
02.50	<u>Temporary Permits</u> . Includes all costs incident to obtaining real estate use rights by permit, etc., for conducting military maneuvers, surveys, exploration and other short-term use. Includes procurement of ownership data, mapping, legal descriptions, negotiations, and the filing of condemnation, if necessary. Also, includes damage settlements thereunder.	

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Number

Subfeature Title and Description

- 02.51 Audits. Includes all cost related to the preparation of real estate audit assemblies such as verification and authentication, by tract, each real estate activity required in connection with acquisition, relocation, extinguishment of outstanding rights, land interchange, acquisition or subordination of third party Interests, deficiency awards, disposal, etc.
- 02.52 Land Payments. Payments made for negotiated purchase of real property or interest therein; transfers from other Government agencies with reimbursements payments to U.S. District Courts for acquisition by Declaration of Taking (D/T), Including deficiency judgments, interest payments, stipulated settlements, and judgments in straight condemnation; payments to local interests as reimbursement for rights-of-way, and costs and expenses arising under Sections 303 and 304, PL 91-646; dollar costs at time negotiated offer (option) accepted; check issued for filing of D/T or payment of deficiency; or reimbursement to other agencies.
- 02.53 Relocation Assistance Payments (PL 91-646). Payments to owners and tenants for relocation expenses and other losses and damages incurred as a direct result of moving occasioned by acquisition of land, other payments or expenses incurred under Sections 205, 206, and 215, PL 91-646. Dollar costs are to be shown as of the time payments accrue.
- 02.54 Damage Payments. Payments for claims arising from use and occupancy of real property in and to which fee, easements, or lesser interests were not acquired; payments for damage settlements under rights of entry. Dollar costs are to be shown as of the time payments accrue.
- * 02.55 Mapping and Surveying and Tract Ownership. Includes all costs in connection with tract ownership data, surveys, writing descriptions, and mapping for real estate acquisition purposes.
- 02.56 Title Evidence. Includes all costs in connection with obtaining title evidence. *

<u>Subfeature Number</u>	<u>Subfeature Title and Description</u>
* 02.57	<u>Negotiations and Closings</u> . Includes all costs in connection with all negotiations conducted for acquisition of real property or interest therein by purchase, donation, exchange, reassignment or transfer; closing land purchase cases; title curative work; recordings of deeds, etc.; delivery of checks to landowners; preparation of attorney*s final opinions; negotiating relocation agreements; obtaining rights of entry for construction, and filing claims for water rights.
02.58	<u>Condemnation (Pre-DT-Filing)</u> . Includes all costs in connection with preparation of condemnation assemblies, including declarations of taking and the processing thereof, up to and including the filing of the case. *
	<u>Cemeteries, Utilities, and Structures</u>
02.71	<u>Pre-Authorization Planning</u> . Includes all costs, except appraisal effort, directly associated with real estate planning during pre-authorization stages of a project including preparation and review of real estate data in survey reports, feasibility studies, etc.; preparation of real estate planning reports and supplements thereto; preparation of site reports; etc.
02.72	<u>Post-Authorization Planning</u> . Includes all costs, except appraisal effort, directly associated with real estate planning during post-authorization stages of a project, including preparation of real estate design memoranda and supplements thereto; preparation and review of real estate data in master plans, supplements and appendices; preparation of cemetery relocation plans; survey of potential replacement housing (PL 91-646); public meetings; etc.
02.73	<u>Attorneys* Opinions of Compensability</u> . Includes all costs associated with the preparation of attorneys opinion of compensability incorporated in relocations design memoranda.
* 02.74	(Reserved)

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Subfeature Title and Description

- 02.75 Staff Appraisals. Includes the cost of all effort of staff appraisers involved in completing appraisal reports such as inspecting the subject property, compiling and analyzing market, cost and income data, reviewing court house records, obtaining necessary information from other Government agencies, preparing appraisal exhibits and appraisal review. Includes appraisals for the following purposes: acquisition disposal, outgranting, mineral reports, timber cruises, gross appraisals, damage claims, homeowners assistance, planning, market analysis/feasibility reports.
- 02.76 Contract Appraisals. Includes all costs associated with effort by contractor personnel involved in completing appraisal* reports. Also, includes costs associated with appraisal review and each contract or purchase order for appraisal services such as inspection of property and comparable sales; review and/or inspection of comparative income, and cost information; selection of potential contract appraisers; negotiation of contracts and contract administration; and provision of technical assistance and advice to contract appraisers.
- * 02.77 Condemnation (Post-OT Filing). Includes all costs involved in completing condemnation cases such as court exhibits, preparation for trials, testifying, stipulated settlement proposals, revestment actions, and other assistance to the Department of Justice. *
- 02.78 Relocation Assistance (PL 91-646). Includes all costs incident to providing relocation assistance and advisory services to displaced owners and/or tenants, including processing of applications for relocation payments and processing appeals.
- 02.79 Disposals. Includes all costs, including contractual services, involved in planning and accomplishing the disposition of real property and components thereof by sale, transfer, etc. Includes environmental, historical and archaeological review, survey, and recommendation; preparation of maps, screening, advertising or waiver

* Subfeature
Number

Subfeature Title and Description

thereof, preparation and distribution of bid documents, negotiations, preparation and execution of disposal documents; sales contract administration; responses to requests for disposal of real property or components thereof.

- 02.80 Temporary Permits. Includes all costs incident to obtaining real estate use rights by permit, etc., for conducting military maneuvers, surveys, exploration and other short-term use. Includes procurement of ownership data, mapping, legal descriptions, negotiations, and the filing of condemnation, if necessary. Also, includes damage settlements thereunder.
- 02.81 Audits. includes all cost related to the preparation of real estate audit assemblies such as verification and authentication, by tract, each real estate activity required in connection with acquisition, relocation, extinguishment of outstanding rights, land interchange, acquisition or subordination of third party interests, deficiency awards, disposal, etc.
- 02.82 Land Payments. Payments made for negotiated purchase of real property or interest therein; transfers from other Government agencies with reimbursements; payments to U.S. District Courts for acquisition by Declaration of Taking (D/T), including deficiency judgments, interest payments, stipulated settlements, and judgments in straight condemnation; payments to local interests as reimbursement for rights-of-way, and costs and expenses arising under Sections 303 and 304, Pt 91-646; dollar costs at time negotiated offer (option) accepted; check issued for filing of D/T or payment of deficiency; or reimbursement to other agencies.
- 02.83 Relocation Assistance Payments (PL 91-646). Payments to owners and tenants for relocation expenses and other losses and damages incurred as a direct result of moving occasioned by acquisition of land, other payments or expenses incurred under Sections 205, 206, and 215, PL 91-646. Dollar costs are to be shown as of the time payments accrue.

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Subfeature
Number

Subfeature Title and Description

- 02.84 Damage Payments. Payments for claims arising from use and occupancy of real property in and to which fee, easements, or lesser interests were not acquired; payments for damage settlements under rights of entry. Dollar costs are to be shown as of the time payments accrue.
- * 02.85 Mapping and Surveying and Tract Ownership. Includes all costs in connection with tract ownership data, surveys, writing descriptions, and mapping for real estate acquisition purposes.
- 02.86 Title Evidence. Includes all costs in connection with obtaining title evidence.
- 02.87 Negotiations and Closings. Includes all costs in connection with all negotiations conducted for acquisition of real property or interest therein by purchase, donation, exchange, reassignment or transfer; closing land purchase cases; title curative work; recordings of deeds, etc.; delivery of checks to landowners; preparation of attorney*s final opinions; negotiating relocation agreement; obtaining rights of entry for construction, and filing claims for water rights.
- 02.88 Condemnation (Pre-DT Filing). Includes all costs in connection with preparation of condemnation assemblies, including declarations of taking and the processing thereof, up to and including the filing of the case. *
04. DAMS AND OTHER WATER COLLECTING FACILITIES. This feature includes the cost of all dams and other water collecting facilities, whether man made or natural, together with appurtenant water diversion, regulation, and delivery facilities.
- 04.1 Main Dams. This subfeature includes the cost of the main dam and appurtenances, excluding outlet works which are not an integral part of the dam structure and power intake works.
- 04.2 Spillway. This subfeature includes the cost associated with a separate spillway which is not integral with the main dam.

<u>Feature Number</u>	<u>Feature Title and Description</u>
04.3	<u>Outlet Works (exclusive of power)</u> . This subfeature includes the cost of outlet works for drainage of the reservoir which are not an integral part of the dam structure, excluding such facilities for power production.
04.4	<u>Power Intake Works</u> . This subfeature includes the cost of power intake works, including such power items as forebay, penstocks, tunnels, surge tank, gates, related operating equipment, and appurtenances.
04.5	<u>Auxiliary Dams</u> . This subfeature includes the cost of any auxiliary dams or spillways detached from the main dam.
04.6	<u>Municipal and Industrial Water Delivery Facilities</u> . This subfeature includes the cost of facilities which are not an integral part of the dam, for delivery of water for municipal or industrial use.
06.	<u>FISH AND WILDLIFE FACILITIES</u> . This feature includes items such as ladders, elevators, locks and related facilities for passage of fish at dams and navigation locks and maintenance of fish runs; and provision for wildlife preservation.

* Feature
Number

Feature Title and Description

07. POWER PLANT. This feature includes those facilities specifically required for the production of power other than those included in the feature "Dams," and consists of the following: powerhouse, turbines, and governors, generators, accessory electrical equipment, miscellaneous power plant equipment, switchyard, and tailrace improvement for power. In the case where the powerhouse is an integral part of the power intake dam, the cost of the power intake dam is included in this feature. Where the structure of a dam also forms the foundation of the powerhouse, such foundation is considered a part of the dam. The cost of a cofferdam or the appropriate part thereof is charged to this feature. Units for production of power for the operation only of navigation, flood control, or other purpose projects (excluding those projects with power as a feature) are included in other features as appropriate. *

07.1 Power House. This subfeature includes the cost in place the powerhouse used in connection with hydraulic power generation. In cases where the powerhouse is an integral part of the intake dam, the cost of the power intake dam will be included in this subfeature.

07.2 Turbines and Generators. This subfeature includes the cost installed of turbines (from connection with penstock or flume to tailrace) and generators driven thereby devoted to the production of electricity by water power.

Switchyard, Accessory, and Miscellaneous Equipment,
Tail race

07.3 Accessory Electrical Equipment. This subfeature includes the cost installed of auxiliary generating apparatus, conversion equipment, and equipment used primarily in connection with the control and switching of electric energy produced by hydraulic power and the protection of electric circuits and equipment, except electric motors used to drive equipment included in other accounts, such motors being included in the account in which the equipment with which they are associated is included. Do not include in this account transformers and other equipment used for changing the voltage or frequency of electric energy for the purpose of transmission or distribution.

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* Subfeature
* Number

Subfeature Title and Description

- 07.4 Miscellaneous Power Plant Equipment. This subfeature includes the cost installed of miscellaneous equipment in and about the hydraulic generating plant which is devoted to general power plant use and is not properly includable in other power plant accounts.
- 07.5 Tailrace. This subfeature includes the cost of tailrace improvement for power production.
- 07.6 Switchyard. This subfeature includes the cost of switchyard structures and installed transforming, converting, and switching equipment at the power house switchyard to change the voltage or frequency of electric energy for the purpose of its more efficient or convenient transmission; all lines, high tension apparatus, and their control and protective equipment between the powerhouse bus and the switchyard.
- * 08. ROADS, RAILROADS, AND BRIDGES. This feature includes permanent roads, railroads, and bridges required for access and other purposes in connection with the construction and operation of the project. This feature does not include roads, railroads, and bridges chargeable to the feature "Relocations," access roads to recreation facilities and areas, which will be charged to the feature "Recreation Facilities," and service roads and service railroads on structures, which will be charged to the appropriate feature for the structure.
09. CHANNELS AND CANALS. This feature includes all forms of excavation (including dredging, preparation of spoil disposal areas, and attendant facilities) necessary for the development and construction of channels, or improving existing watercourses for flood control and major drainage. Excavation of natural watercourses to provide adequate depths for navigation is included. Excavation for specific structures, such as dams and locks used in the development of waterways and conservation of water resources, is included with such structures. The removal of trees, brush, accumulated snags, drift, debris, water hyacinths and other aquatic growths from canals, harbors, and channels in navigable streams and tributaries thereof for navigation is included in this feature. Excavation, clearing and

*

Feature
Number

Feature Title and Description

09. con-
tinued: removal of accumulated snags, drifts, debris, and vegetable growth from streams for flood control and major drainage purposes also is included. Included in this feature are revetments, linings, dikes, and bulkheads constructed as channel improvement works for flood control or navigation, as against such items constructed for bank stabilization only. Also included are jetties constructed in connection with flood control channel improvements.
10. BREAKWATERS AND SEAWALLS. This feature includes breakwaters, seawalls, piers, and like improvements constructed in connection with the protection of beaches, harbors, shores, and port facilities against the force of waves and encroachment of seas or lakes by direct wave action. Jetties, groins, and like structures provided in seas, lakes, tidewater reaches of rivers and canals, and harbors to control water flow and current, to maintain depth of channels, and to provide protection are included in this feature.
11. LEVEES AND FLOODWALLS AND FLOODPROOFING. This feature includes embankments and walls constructed to protect areas from inundation by overflow from creeks, rivers, lakes, canals, and other bodies of water. This feature consists of such items as: service roads on levee crown or landside berms, road ramps, closure structures, seepage control measures, erosion protection measures on levee slopes and on berms and bank slopes when an integral part of the levees or floodwalls; and drainage facilities,

Feature
Number

Feature Title and Description

constructed to provide means for the passage of accumulated drainage and seepage water and sewage from the protected area over or through levees and floodwalls, comprising such items as interceptor and collection sewers and ditches, and pressurized sewers and drainage structures, including outfalls through levees of floodwalls. Levees locally called dikes are included in this feature. Floodproofing includes construction activities associated with raising the buildings in the flood zone. Pumping plants are included in the feature "Pumping Plants."

13.

Pumping Plants. This feature includes pumping plants constructed to pass accumulated drainage and seepage water and sewage from the protected area over or through levees and floodwalls.

* Feature
Number

Feature Title and Description

14. RECREATION FACILITIES. This feature includes access roads; parking areas; public camping and picnicking areas, including tables and fireplaces; water supply; sanitary facilities; boat launching ramps; directional signs; and other facilities constructed primarily for public recreational use, including essential safety measures in connection therewith. The latter includes, as appropriate, sheltered anchorage areas for small craft, bathing areas readily accessible and reasonably safe, and safety provisions for visitors and fishermen in the project area. (Boat launching ramps, anchorage areas and beaches should be provided during construction to the extent they will definitely be needed and can be accomplished more economically than at a later date.)
15. FLOODWAY CONTROL AND DIVERSION STRUCTURES. This feature included floodway control and diversion structures to provide for the release of flood waters from streams where discharges exceed flood capacity of the stream, including such items as diversion dams, gated or ungated discharge structures, training walls, stilling basin, and those adjacent embankment sections forming part of the control structure. Construction of channels and levees not forming part of the main control structure, but necessary for operation of such structures is included in the appropriate feature "Channels and Canals" or "Levees and Floodwalls."
16. BANK STABILIZATION. This feature includes revetments, linings, training dikes, and bulkheads for stabilization of banks and watercourse to prevent erosion, sloughing, or meandering. Bank stabilization constructed in navigation channels or in connection with flood control channel improvement is included in the feature "Channels and Canals."
17. BEACH REPLENISHMENT. This feature includes replacement of eroded beaches, for purposes of recreation and shore protection, by direct deposit of materials obtained by dredging or land excavation. *
18. CULTURAL RESOURCES PRESERVATION. This feature pertains to the preservation, recovery, or other mitigation of significant scientific, prehistorical, historical, or archaeological data, buildings, sites, districts,

* Feature

* Number Feature Title and Description

18. con- structures, or objects. This feature covers costs during
tinued: construction and includes excavation, preparation of
areas, recovery of data, movement of artifacts, relics
and objects of antiquity, analysis of data and
preparation of reports thereon, and construction of
cultural facilities.

* 19. BUILDINGS, GROUND, AND UTILITIES. This feature includes
permanent facilities such as operators* quarters,
administration and shop buildings, storage buildings and
areas, garage buildings and areas, community buildings,
local streets and sidewalks, landscaping, and electric,
gas, water, and sewage facilities. Where space in a dam,
powerhouse, or other basic structure is used in lieu of
construction of any of the above-mentioned buildings,
such allocated space is not separated from the basic
structure. Communications systems are included in the
feature "Permanent Operating Equipment" and recreational
buildings in "Recreation Facilities."

20. PERMANENT OPERATING EQUIPMENT. This feature includes all
project-owned operation and maintenance tools and
equipment, such as laboratory, shop, warehousing,
communications, and transportation equipment, and office
furniture and equipment. The cost of installing
sedimentation and degradation measuring facilities,
including the surveys requisite to locating and
monumenting range layouts, is charged to this feature.
The cost of planning the installation of sedimentation
and degradation ranges is charged to the feature
"Engineering and Design." *

30. ENGINEERING AND DESIGN. Engineering and design costs will
be subdivided as provided below, and may be further
identified to the permanent feature of work being
engineered or designed. This optional identification is
applicable to Construction, General, only, and will be
accomplished by using an alpha character in the
subfeature code in accordance with the following:

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* Feature

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30. con- tinued:	<u>Permanent Feature</u>	<u>Alpha Code</u>	<u>Permanent Feature</u>	<u>Alpha Code</u>
	01	A	11	L
	02	B	12 (not in use)	M
	03	C	13	N
	04	D	14	P
	05	E	15	R
	06	F	16	S
	07	G	17	T
	08	H	18	U
	09	J	19	V
	10	K	20	W

30.1 thru Design Engineering.

30.6

(1) This feature includes:

(a) Investigating, planning, preparing preliminary and final designs, estimating costs and benefits, comparing economies of alternative plans of development, and establishing engineering criteria as required for project formulation, including: subsurface exploration; model testing and analyses; sampling, testing and analyzing foundation materials, embankment materials, aggregates, cement, and other construction materials required to facilitate design; analyzing and applying climatological, meteorological, hydrological, geological, and other technical data; coordinating with other agencies and local interests throughout the development, planning and design stages; performing hydrographic and topographic surveying and mapping as required for planning and design. Inherent in surveying and mapping is the coordination with existing maps or surveys; mapping, surveying and taking and analyzing aerial photographs to determine requirements for relocations, clearing, and minimum extent of real estate for operation of project and for recreation; establishing horizontal and vertical control reference points to form bases of surveying needed for construction, relocations, clearing, and real estate acquisition; performing other engineering and architectural analyses, planning and designs; and preparing design memorandums.

(b) Preparing detailed designs, plans, specifications, and contract documents prior to bidding; negotiating for engineering services by private firms, other

* Feature

* Number Feature Title and Description

30.1 thru
30.6 con-
tinued: districts, or others; participating with others in negotiating for relocations and in preparing agreements therefor; reproducing documents for bidding purposes; and preparing Government estimates to compare with bids on new construction.

* (c) Constructibility reviews, including those internal procedures necessary to evaluate the ease with which a design can be built as well as providing for more efficient construction operations. See ER 415-1-11 for additional description. *

* (d) Participation by engineering and design staffs in pre-award activity to acquaint prospective bidders with nature of work, and construction personnel with design.

* (e) Review of engineering and design effort by the construction contractor where contract specifications are expressed in terms of performance standards with certain design details left to the contractor. These details include the review of submittals by the construction contractor of engineering design drawings, calculations, stress diagrams or the like where the "Design Requirements" paragraphs of OCE Guide Specifications require such submittals, and supervision and review of engineering and design effort by the construction contractor where the lack of Government expertise in some unique and/or complex field necessitates a contract specification expressed in terms of performance standards and requiring an engineering and design effort by the contractor. Concrete mixture design and the cost in connection with the development are considered extensions of the final design and are included in this account.

* (f) Participating in modifications of contract agreements, to the extent of providing revised designs, plans, and specifications, and preparing Government cost estimates to compare with contractor*s proposal.

* (g) Determining minimum requirements for acquisition of real estate.

* Feature

* Number Feature Title and Description

* 30.1 thru (h) Performing, by engineering and design staffs, of
30.6 con- regularly scheduled inspections of projects under
continued: construction in order to determine whether field conditions
are as they were expected to be during design; to assist
field personnel in interpreting the plans and specifica-
tions; and to observe, first hand, problems that may not
have been fully evaluated in the original design.

* (i) Supervising and coordinating with private firms,
other district offices, local or state Government agen-
cies, other Federal agencies, owners of facilities to be
relocated, or others in performing any or all of the
preceding functions.

* (j) Damage finally assessed by the contracting offi-
cer against engineering and design contractors for fail-
ure to complete the contracted work within the time
specified in the contract, as a credit offset for addi-
tional expenses incurred by the Government.

(2) Applicable subfeatures will be maintained as
listed below. Also, for projects involving
reimbursable functions, such as for power, water
supply, irrigation, etc., these subfeatures will be
further subdivided to record separately the
engineering and design for:

(a) Each single purpose facility, and

(b) For all joint purpose facilities, to facilitate
equitable distribution of these costs to permanent fea-
tures at the time of transfer to Plant In Service.

* (3) The costs of the real estate portion of the
general design memorandum, and the real estate
design memorandums, planning, mapping, and surveying
required in connection with real estate acquisition
and cemetery relocations will not be charged to
Design Engineering, but will be charged to Lands and
Damages or Relocations, as appropriate. *

Design By Contract

* 30.1 Contractors* Earnings and Government-Furnished Property
(GFP). This subfeature includes contractors* earnings
(including applicable fixed fees) for design engineering

Subfeature
Number

Subfeature Title and Description

- 30.1 con- services performed under Title I of AE contracts and for
tinued: soils investigations, test borings, soils tests, etc.,
under other contracts; and the cost of materials, sup-
plies, equipment, and services furnished by the Govern-
ment without charge to such contractors.
- 30.2 Engineering Supervision and Review (SR). This subfeature
includes all costs incurred by Government forces
technical staff in connection with civil works design
performed by contract after the initial decision to
perform such work by contract. This includes all
applicable elements of cost defined in 30.1- Design
Engineering, above, such as pre-award activities in
development of criteria, negotiating and awarding design
contracts, preparation of design contract documents,
etc., and post-award activities such as technical
administration, supervision, and verification of contract
E&D, including, where appropriate, reproduction of bid
documents, This subfeature also includes all costs
associated with review of and effort involved in
commenting on and resolving contract work.
- * 30.3 Damages Assessed E&D Contractors (Cr). This subfeature
will be credited for the full amount recouped from
engineering and design contractors for ACTUAL damages.
The amount recorded must equal the additional cost
incurred by the appropriation. Liquidated damages
assessed the contractor for failure to complete work
within the time specified by the contract represent a
fine and must be returned to the general fund as a
miscellaneous receipt. *
- Design By Government Forces
- 30.4 This District. This subfeature includes all engineering
and design performed in-house by Government forces
assigned to the field operating activity having primary
responsibility for project execution with the exception
of those costs properly chargeable to subfeatures 30.2,
30.7, 30.8, and 30.9. Also, includes the review of design
effort of construction contractors as defined in item
30.1 thru 30.6(1)(d), above.

Subfeature
Number

Subfeature Title and Description

- 30.5 Other Districts. This subfeature includes all engineering and design performed by Corps of Engineers forces assigned to a Corps field operating activity other than the one having primary responsibility for project execution. Includes all in-house engineering and design services purchased from another Corps field operating activity on a reimbursable basis with the exception of those costs properly chargeable to subfeatures 30.2, 30.7, 30.8, and 30.9. This subfeature also includes the review of design effort of construction contractors by "Other Districts."
- 30.6 Other Governmental Elements. This subfeature includes all engineering and design performed by a governmental element outside the Corps of Engineers. This subfeature will reflect all costs related to engineering and design purchased from another governmental element (MIPR, Interagency Agreement, etc.). Includes all costs of the nature described in 30.4, above.
- 30.7 Reconnaissance and Detailed Project Reports. This sub-feature includes the costs of preparation of Reconnaissance and Detailed Project Reports under special continuing authorities, such as: small flood control projects, Section 205 of 1948 Flood Control Act as amended by PL 685, 84th Congress; small navigation projects, Section 107 of 1960 R&E Act; snagging and clearing projects for flood control, Section 2 of 1937 Flood Control Act as amended by Section 208 of 1954 Flood Control Act; and emergency bank protection projects, Section 14 of 1946 Flood Control Act. Certain costs incurred and recorded herein are considered fully federal. Other costs may be subject to cost-sharing requirements. Local subdivision of this account is authorized, as necessary, to separate those costs fully borne by the federal government, from those subject to cost-sharing provisions. *
- * 30.8 Value Engineering. A separate subfeature will be maintained for each value engineering action, including value engineering change proposals (VECP*s) submitted by contractors, identified with the related construction project. Where projects are subject to cost-sharing, or reimbursable requirements, separation by project elements may be needed to charge the benefitting sponsor(s) for their share(s). *

Subfeature
Number

Subfeature Title and Description

30.9 Real Estate Activities - Local Cooperation - Compliance by Local Interests. This subfeature includes costs incurred on real estate activities on projects where no Government land acquisition is involved. Charges will include Government costs, in connection with lands required to be furnished by local interests, such as records search, appraisals, and field inspections to assure compliance by local interests in the provision of local requirements for a project.

* 30E-- Programs and Protect Management. All costs pertaining to project and programs management activities related to work which is under engineering and design for which a construction contract has not been awarded. Cost charged to this subfeature may be further subdivided as necessary to maintain adequate records.

31--* SUPERVISION AND ADMINISTRATION (GLA 107, 171, 117.1, 117.2, 117.3 AS APPROPRIATE). The subfeatures maintained under this feature will be subdivided to accumulate separately the supervision and administration costs incurred which are applicable to all activities performed by contract and the costs incurred which are applicable to such work performed by hired labor. These include: studies and analyses of plans and specifications and conferences of construction staffs to establish construction sequence, etc., with design personnel to become familiar with design requirements, participation of construction staffs in pre-award activities to acquaint prospective bidders with the nature of work; participation of construction staffs in performance of technical portion of pre- award survey; post-award administration of construction contracts; award and administration of contracts which provide for supervision and inspection; assure conformance to the specifications by performing quality assurance inspections of the construction work; review of drawings, manuals, catalog cuts, and other information submitted by the construction contractor; conferences with the contractors to coordinate various features of the

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Subfeature Title and Description

* 31--*
continued project and enforce compliance with schedules;
quality assurance sampling and testing during
construction phase of subsurface and construction
materials to determine their suitability and
compliance with plans and specifications;
negotiation with contractors on all contract
modifications, including preparation of all
contract documents required therefor, and
preparation of Government estimates on those
contract modifications that do not require
preparation of revised design, plans and
specifications; estimate quantities, determine
periodic payments to contractors, and review and
approval of contract payments, including any
measures required therefor by Government forces;
construction staff*s review and approval of
construction schedules and progress charts, as
prepared by contractors; preparation of progress
and completion reports; warranty enforcement;
technical management by the Technical Manager;
project office operations; management of
construction contractor disputes and claims
excluding extraordinary costs (i.e., expenses such
as expert witnesses, subsurface exploration, etc.)
related to defending against contract claims;
construction contract administration not otherwise
identified above; damages assessed other than E&D
contractors, when finally determined by the
contracting officer as a credit offset for
additional expenses incurred by the Government for
the performance of supervision and administration;
and construction phase contract specific programs
and project management.

31A-* Protect Office S&A. This subfeature includes all of
the cost incurred at the project/resident office
which is directly engaged in performing the
functions outlined for Feature 31. When project
office resources are utilized to perform work as
outlined under Feature 30, Engineering and Design,
the costs thereof will be charged to Feature 30.
When project office resources are utilized to
perform extraordinary work associated with
contractor claims the costs thereof will be
charged to the benefitting direct construction

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<u>Subfeature Number</u>	<u>Subfeature Title and Description</u>
* 31A-* continued	feature (02-20). Cost charged to this subfeature may be further subdivided as necessary to maintain adequate records, however, as a minimum they shall be subdivided as follows:
31A1*	<u>Protect Office Operations.</u> Construction field office operations including all activities and costs of office operation and maintenance including motor pools, hired labor for office maintenance staff but no hired labor for performing the other functions outlined for Feature 31 above.
31A2*	<u>Protect Office Other S&A.</u> All other project office costs incurred in performing the functions outlined for Feature 31.
31B-*	<u>Area Office S&A.</u> All costs pertaining to the functions outlined for Feature 31 above incurred in an area office for the project. When area office resources are utilized to perform work as outlined under Feature 30, Engineering and Design, the costs thereof will be charged to Feature 30. When area office resources are utilized to perform extraordinary work associated with contractor claims the costs thereof will be charged to the benefitting direct construction feature (02-20). Cost charged to this subfeature may be further subdivided as necessary to maintain adequate records.
31C-*	<u>District Office S&A.</u> All costs pertaining to the functions outlined for Feature 31 above incurred by district office personnel when providing direct services to the project. When district office resources are utilized to perform work as outlined under Feature 30, Engineering and Design, the costs thereof will be charged to Feature 30. When district office resources are utilized to perform extraordinary work associated with contractor claims the costs thereof will be charged to the benefitting direct construction feature (02-20). Cost charged to this subfeature may be further subdivided as necessary to maintain adequate

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- * 31C-* records, however, as a minimum they shall be continued subdivided as follows:
- 31C1* Technical Management by Construction Technical Manager. All costs pertaining to construction phase technical management performed by the District Construction Function*s technical manager assigned to the project.
- 31C2* District Office Other S&A. All other District Office direct S&A costs.
- 31D-* Damages Assessed Contractors. This subfeature will be credited for the full amount of damages (actual or liquidated) finally assessed by the contracting officer against other than E&D contractors for failure to complete the contracted work within the time specified by the contract and for liquidated damages assessed any contractors under the Work Hours Act of 1962. The balance will be treated as a reduction in the supervision and administration costs of the project and not as a reduction in contractor*s earnings applicable to other specific features. Credits to this subfeature may be further subdivided as necessary to maintain adequate records, however, as a minimum they shall be subdivided as follows:
- 31D1* Liquidated Damages. Liquidated damages finally assessed by the contracting officer against other than E&D contractors for failure to complete the contracted work within the time specified by the contract and for liquidated damages assessed any contractors under the Work Hours Act of 1962.
- 31D2* Other Damages. Actual damages finally assessed by the contracting officer against other than E&D contractors for failure to complete the contracted work within the time specified by the contract.
- 31E-* Construction Phase Programs and Project Management. All costs pertaining to contract specific construction phase project and programs management activities related to awarded contracts. Cost not related to construction

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Subfeature
Number

Feature Title and Description

* 31E-*
continued contract specific activities for awarded contracts
will not be charged to this subfeature. Cost
charged to this subfeature may be further
subdivided as necessary to maintain adequate
records.

*

* 31.6 Reserved for Future HQUSACE Use *

d. Descriptions of Distributive, Miscellaneous, and Reconciliation Accounts. (General Ledger (GL) Control Accounts are indicated after principal cost accounts below.)

- 36.1 Prepayments to Other Government Agencies (GL 116.1). This account reflects the status of advance payments made to another agency from project funds. A separate account will be maintained for each agency. It will be debited with the amount of advance made. On the basis of cost or receiving reports, the account will be credited and the appropriate cost or expense account debited with the value of services or property received. It will also be credited with any unused balance of an advance returned by the agency.
- 36.2 Reserved for Future HQUSACE Use
- 36.3 Other Advances (GL 116. 3). This account reflects the status of advances from project funds, other than those accounted for under Accounts 36.1 and 36.2 including advances to the Revolving Fund of the same or another district. A separate account will be maintained for each office or agency to which an advance is made. It will be debited with the amount of advances made. On the basis of cost or receiving reports, or billing from the Revolving Fund of the same district, the account will be credited and the appropriate cost or expense account debited with the value of services or property received. It will also be credited with the balance of advance returned.
- 36.4 Real Estate - Relocation Assistance - Loans to Profit and Nonprofit Organizations (GL 116.4). This account reflects the status of loans made under Section 215, P.L. 91-646 to profit or nonprofit organizations. A separate account will be maintained for each loan. The account will be charged for loans made and credited for repayment. Any interest should be treated as Miscellaneous Receipts.

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<u>Feature Number</u>	<u>Title and Description</u>	
* 38.1	Reserved for Future HQUSACE Use	
38.2	Reserved for Future HQUSACE Use	
38.3	Reserved for Future HQUSACE Use	*
39.	<u>UNAPPLIED ADVANCES FOR ACCRUED COST (GL 107 and 171)</u> . This feature will be debited with estimated end-of-the-month cost distributions representing payments due to other appropriations or projects and credited with the estimated cost distributions representing amounts due from other appropriations or projects. Posting media will be ENG Form 4480 (Auto) (COEMIS - Accounting Entry/Reference Document), representing accrued expenditures or receivables as appropriate. A separate account will be maintained for each appropriation or project to which accrued cost distributions are charged or credited. Prior to closing cost accounts for the month, these accounts will be debited with the actual cost distributions due from, and credited with actual cost distributions due to each applicable appropriation or project. Posting media will be ENG Form 4480 (Auto). The balance of this account will either be closed out by use of ENG Form 4480 (Auto) as of the beginning of each following month, or it may remain open and the balance taken into consideration in arriving at the estimated cost distributions to be recorded at the end of the following monthly accounting period.	*
40.	<u>UNDISTRIBUTED JOB-SITE LABOR (GL 107 and 171)</u> . This feature includes the estimated labor costs accrued to the end of the month for "job-site" employees for which	

Account
Number

Account Title and Description

40. distribution to the features or oiner accounts is impracticable prior to closing cost accounts for a monthly accounting period. The charges to this account will be reversed at the beginning of the following month.
41. STORES (GL 107 and 171). This account includes the cost of unused project owned common materials and supplies acquired for construction activities. The account is charged with the cost of items received in stock and credited with the cost of items issued from stock.
42. UNAPPLIED PAYMENTS TO CONTRACTORS (GL 107 and 171). This account includes payments to contractors in advance of the performance of work or service and will be subdivided by contractors, and further by methods of application of the payments, where appropriate. in the case of a construction type contract, this account will be debited or credited in the amounts of the increases or decreases in such advances as shown on the payment estimates. In the case of a payment to the owner of a utility line constructed to furnish service to a project, the portion which will not be recouped, if any, will be amortized to Account 50.5 Construction Facilities - Operation and Maintenance Expense; while the subaccount representing the amount subject to recoupment will be credited in the amounts of deductions in bills for services rendered, the full amounts of such bills being charged to accounts chargeable with the utility service. In the event a balance of the recoupable amount remains upon the transition of the project to the operation and maintenance phase, that balance will be transferred as an unfunded transaction by debiting the General Ledger Account 133.1 Transfers of Cost or Property - Active Projects, for construction, and crediting a like account for operation and maintenance. The transfer will also be credited to subsidiary Account 42 (GL 107 Construction, General) and debited to Account 642 (GL 179 O&M, General).
- * 48. LONG-TERM RECEIVABLES. This account will include the balance of long-term installment contracts receivables, such as for excess property, for purchase of water supply storage, or for such other purposes as is specifically authorized by the Chief of Engineers. *

Account
Number

Account Title and Description

49. CLAIMS RECEIVABLE (GL 114). This account reflects the balance of claims or receivables which may not be collectible because of pending or subsequent litigation or adjudication or other reasons. This account will be debited with the amounts of such claims. It will be credited with amounts of claims cancelled or reclassified from claims receivable to accounts receivable.
50. CONSTRUCTION FACILITIES (GL 107 and 171).
- 50.1 Assets. Accounts will be maintained under this heading to represent (1) the costs, credits, and undepreciated value of each item or group of like items of construction plant and tools and equipment, and temporary construction facilities; (2) the costs, amortizations, and unamortized balance of the costs of mobilization and demobilization of construction plant and tools and equipment; and, where applicable, (3) the costs, amortizations and amortized balance of the costs of transfer of temporary facilities to the project and preparation for removal therefrom. The amounts of depreciation of both construction plant and temporary, construction facilities, and the amounts of the amortization of costs of transfer and removal of temporary construction facilities will be charged to appropriate accounts under 50.5 Operation and Maintenance Expense. The amounts of depreciation of tools and equipment and the amounts of amortizations of the costs of mobilization and demobilization of construction plant and tools and equipment will be charged to project feature, subfeature, or other accounts, as appropriate.
- 50.5 Operation and Maintenance Expense. Subdivisions of this account will be maintained to accumulate the operation and maintenance costs, including depreciation and amortization charge-offs, of the facilities carried in Account 50.1, except that depreciation of tools and equipment and amortization of the costs of mobilization and demobilization of construction plant and tools and equipment will be charged to project feature, subfeature, or other accounts directly from Account 50.1. A subaccount will also be included for the amortizations of unrecoverable considerations paid to owners of utility lines constructed to furnish service to the proj

Account
Number

Account Title and Description

- 50.5 ect. Any income resulting from the operation of construction facilities, such as rents for temporary quarters, townsites. sale of temporary utility services, etc., will be credited to Accounts 50.8 and 50.9, as applicable. Included as subdivisions of Account 50. 5 are also Plant Rental, and Plant Operation accounts which will be maintained for project-owned plant in the manner as described for the Revolving Fund, except that distributions of such costs are not sales. The total net remaining balances of account series 50. 5 and 50.8 will be distributed on an equitable basis to permanent work not more frequently than at the close of each fiscal year, except in cases of facilities which can be charged off currently on the basis of production units (e. g., mobile and floating plant, concrete production), or when the total costs applicable to a completed feature or subfeature is required to be determined. The balance in Account 50. 9 will not be distributed to permanent work except at time of completed work transfer to Plant In Service. At that time, an equitable amount applicable thereto will be transferred and included as a separate item in col. 6, Other Distributive Costs, provided in para 8-4h(2)(a), this manual. The following subaccounts are prescribed; others will be set up under the 50. 5 series, as warranted under each project.
- 50.7 Warehouse Operation. This account includes the cost of operating and maintaining the project warehouse in connection with the receipt, storage, and issue of material, and supplies. It also includes charges for equipment used in moving and handling materials when assigned to the service of the warehouse. The pay and expenses of employees engaged in inspecting major classes of material, such as cement, will be charged to Supervision and Administration. Cash discounts on purchases of stock and adjustments of a minor nature which do not distort the unit cost of stock items are charged to this account. The costs accumulated in this account are absorbed into the cost of the work performed and credited to this account by applying an adequate percentage to the issue price of stocks requisitioned from the warehouse.

* Subfeature	
* <u>Number</u>	<u>Subfeature Title and Description</u>
* 50.8	<u>Repayments and Cost Distributions (Cr)</u> . Subdivisions of this subfeature will be maintained to record distribution on charge-offs and repayments resulting from the operations of construction facilities.
* 50.9	<u>Miscellaneous Receipts (Cr)</u> . This subfeature includes income received incident to construction facilities activities which, when collected, will be deposited to the general funds of the U. S. Treasury. Contra debit will be to Feature 94, Funds Returned to U. S. Treasury - Corps of Engineers (Dr).
* 51.	<u>OPERATION AND MAINTENANCE EXPENSE DURING CONSTRUCTION (GL 107)</u> . The subfeatures hereunder Include the direct costs Incurred in connection with the operation and maintenance of permanent features, including the training of operating personnel, and income derived from operation and maintenance activities during construction. The total net balance in Subfeatures 51.1 thru 51.26, 51.3, and 51.8 will be distributed to the permanent features not more frequently than the close of each fiscal year, except in cases where it is necessary to determine the total costs applicable to a feature or subfeature. The balance in Subfeatures 51.4, 51.91, and 51.92 will not be distributed to permanent work except at time of completed work transfer to Plant In Service. At that time, an equitable amount applicable thereto will be transferred and included as a separate item in col. 6, Other Distributive Costs provided in para 8-4h(2)(a).
* 51.1	<u>Real Estate - Leasing Program</u> .
51.12	<u>Inleasing - Non-Recruiting Facilities</u> . Includes all costs, including contractual services, directly involved in acquisition of leaseholds by negotiations, condemnation or assignment from GSA (except for recruiting facilities). Includes ownership data, preparation of maps and descriptions, negotiations and related work for new leases; supplemental agreements, renewals; restorations under lease provisions; condemnation petitions and declarations of taking; and space requests to GSA. Also, includes preparation of plans, estimates, etc., for initial alterations to leased facilities. *

* Subfeature
Number

Subfeature Title and Description

- 51.13 Relocation Assistance (PL 91-646). Includes all costs incident to providing relocation assistance and advisory services to displaced owners and/or tenants, including processing of applications for relocation payments and processing appeals.
- 51.14 Disposals. Includes all costs, including contractual services, involved in planning and accomplishing the disposition of real property and components thereof by sale, transfer, etc. Includes environmental, historical and archaeological review, survey, and recommendation; preparation of maps, screening, advertising or waiver thereof, preparation and distribution of bid documents, negotiations, preparation and execution of disposal documents; sales contract administration; responses to requests for disposal of real property or components thereof.
- 51.15 Relocation Assistance Payments (PL 91-646). Payments to owners and tenants for relocation expenses and other losses and damages incurred as a direct result of moving occasioned by acquisition of land; other payments or expenses incurred under Sections 205, 206, and 215, PL 91-646. Dollar costs are to be shown as of the time payments accrue.
- 51.16 Rents. Initial Alterations and Restorations. Payments by the Corps to lessors or their legally constituted representatives for use of real property by DA under lease, including Army National Guard and GSA SLUC costs and rents and SLUC costs for DOD recruiting space. Payments only of predetermined amounts for suspending the rights of third parties, pursuant to Act of Congress approved 9 July 1942, 56 Stat. 500 (rights of ranchers to graze cattle on certain areas of public domain); costs of construction of initial alterations of leased facilities effected by the Government or payments for initial alterations of leased facilities effected by lessors or their legally constituted representatives to meet the needs of the using service; costs of restoration effected by the Government, payments for restoration of leased facilities, effected by lessors or their legally constituted representatives, or payments in lieu of restoration. Dollar costs are to be shown as of the time payment accrue.

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* Subfeature
Number

Subfeature Title and Description

51.2 Real Estate Management Services Expense. This subfeature comprises grants, compliance and utilization inspections, and real estate records, reports, audits, and Federal jurisdiction.

51.21 Compliance Inspections - Major. Includes cost of all effort incident to performing inspections of property granted to others for purposes such as commercial concessions, industrial uses, public park and recreation, quasi-public and group camp use, fish and wildlife habitat management, selected agricultural and grazing uses and reconveyance clauses/restrictions in deeds requiring at least annual inspections to assure compliance with terms and conditions of the grant. Includes preparation of reports, determination of compliance after vacation of property subsequent to expiration or revocation of grant, and corrective measures where noncompliance is noted.

51.22 Compliance Inspections - Minor. Includes the cost of all effort incident to performing inspections of property granted or reserved to others for purposes such as road, street, waterline, powerline, and communication line rights-of-way and other uses covered by easements licences and permits that do not require an annual inspection to assure compliance with terms and conditions of grants. Includes report preparation, determination of compliance after vacation of property subsequent to expiration or revocation of grant, and corrective measures where non-compliance is noted.

51.23 Utilization Inspections - Major. Includes the cost of all effort incident to performing inspections of real property under the control of or subject to service agreement with the Corps where changes in utilization are known to occur frequently and substantially so as to require annual determination of proper utilization. Includes E.O. 12348 and E.O. 12411 surveys, and Bureau of Lang Management (BLM) withdrawal reviews as applicable, and preparation of reports related to property utilization.

51.24 Utilization Inspections - Minor. Includes all costs related to effort incident to performing inspections of recruiting offices, steam gage stations, radio operator

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* Subfeature
Number

Subfeature Title and Description

- 51.24 con- sites, all other real property under the control of the
tinued: Corps as well as property subject to utilization
inspections under Memorandums of Agreement with other
Federal agencies where utilization inspections are
required on a less than annual frequency.
- 51.25 Outgrants - Major Includes all costs associated with
efforts, including contractual services, directly or
incident to granting the use of real or personal property
to others or denial thereof, such as commercial conces-
sions, industrial uses, public parks and recreation,
quasi-public and group camp use, fish and wildlife
management, complex agricultural and grazing uses,
military maneuver operations, roads and utilities asso-
ciated with relocation contracts and situations where
availability determinations must be made and mineral
lease review. Includes the cost of environmental,
historical and archeological reviews, surveys, and
recommendations; preparation of management plans, review
of master plans, supplements and appendices; screening
with other Government agencies where appropriate,
advertising, preparation and distribution of bids/
proposals, mapping, negotiations, preparation and
execution of outgrants, renewal, extension, and
cancellation/termination documents, review of development
plans and third party subgrants, responses to requests
for use of real or related property; review of recreation
cost-share, water storage contracts and application for
mineral leases.
- 51.26 Outgrants - Minor. Includes all costs associated with all
efforts related to outgranting the use of real or
personal property to others, or the denial thereof, for
purposes such as waterlines, powerlines, conunication
lines, hay and grazing purposes, roads, streets, and any
other such uses where formal advertising is waived or
considered not beneficial to the Government, as well, as
requests to drill for oil or gas on government-owned
property where no oil or gas lease is required. Includes
environmental review unless categorically excluded,
survey and recommendation; mapping, negotiations, prepa-
ration and execution of outgrants, renewal, extension and
cancellation/termination documents and responses to
request for use of real or related personal property. *

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* Subfeature
* Number

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- 51.3 Other Operation and Maintenance Expenses. Includes such items as cost of operating manuals and instructions, training of operating personnel, power operations, disposal costs pertaining to salvage of miscellaneous construction materials, etc. Subdivisions may be established as warranted.
- * 51.4 Revenues Derived from Outleasing (Grants) Returned to States. Includes amounts for payment to states from receipts credited to 965090. Receipts from leases of Lands Acquired for Flood Control, Navigation, and Allied Purposes (para 6-17). Contra credit will be to Sub-feature 91.3 (GL 133.413) Transfers of Cost or Property (Net) - Payments to States.
- 51.5 Audits. Includes all cost related to the preparation of real estate audit assemblies such as; verification and authentication, by tract, each real estate activity required in connection with acquisition, relocation, extinguishment of outstanding rights, land interchange, acquisition or subordination of third party interests, deficiency awards, disposal, etc.
- 51.6 Timber Harvesting. Includes all administrative costs incurred in connection with timber harvesting program, such as contract administration, inspection, and staff supervision of production and harvesting of timber. Reimbursements will be credited to Subfeature 51.92, Other Income (Cr).

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* Subfeature	
* <u>Number</u>	<u>Subfeature Title and Description</u>
51.8	<u>Income - Repayments and Cost Distributions.</u> Subdivi- sions of this subfeature will be maintained as warranted to record repayments and cost distributions in connection with operation and maintenance activities during construction, excluding real estate management income which is to be recorded In Subfeature No. 51.91, and other miscellaneous receipts to be recorded In Subfeature No. 51.92.
51.9	<u>Income - Miscellaneous Receipts.</u>
* 51.91	<u>Real Estate Management Income.</u> This subfeature is credited with income derived from the issuance of grants and licenses for the use of land. Contra debit will be to Feature 94, Funds Returned to U. S. Treasury - Corps of Engineers (Dr).
* 51.92	<u>Other Income.</u> This subfeature includes income resulting from operation and maintenance activities during construction other than real estate management Income which, when collected, will be deposited to the general fund of the U. S. Treasury. Contra debit will be to Feature 94, Funds Returned to U. S. Treasury - Corps of Engineers (Dr).
* 52.	<u>SURVEYS AND LAYOUTS.</u> This feature includes costs of detailed construction layout and as-built drawings not directly applicable to specific features; and surveys and monumentation for record purposes. This feature will be distributed on an equitable basis to permanent work not more frequently than at the close of each fiscal year, except in cases where it is necessary to determine the total costs applicable to a feature or subfeature. Surveys for design purposes will be included in Feature 30, Engineering and Design.
* 53.	<u>REAL ESTATE ADMINISTRATIVE ACTIVITIES.</u> Includes the cost of all real estate effort of a general nature, not chargeable to a specific feature, i.e., replies to Congressional and public inquiries of a general nature; investigating and processing claims for damages; processing permanent change of station applications; evaluation of requests for acquisition of exclusive legislative jurisdiction; participation in mobilization *

* Feature

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Feature Title and Description

53 con-
tinued:

exercises; review of Public Notices, reports, etc.; records maintenance; programming; office administration and other like items.

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NOTE: The following features, as appropriate, will be maintained in the cost accounts for each construction project.

61.

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PROVISION FOR DEPRECIATION AND AMORTIZATION, PLANT IN SERVICE (CR) (GL 102). This valuation feature is used to record the amount of depreciable plant in service of multiple purpose projects and amortization of intangible plant in service of such projects. This feature will reflect depreciation and amortization applicable to facilities such as specific power, navigation, flood control, etc., and joint facilities.

65.

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PLANT PROPERTY? AND EQUIPMENT IN PROCESS OF RETIREMENT (GL 168.1). This feature will be used to record the cost of all property being retired, transferred from general ledger account 101.12.

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71.1

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Undistributed Interest During Construction (GL 107). This subfeature includes the interest during construction which is applicable to the construction Work In Progress on multiple purpose projects. Currently this account will be charged for the applicable portion of the interest on the Government*s investment In construction Work In Progress. When features, or parts thereof, are completed and transferred to Plant In Service accounts, the applicable Interest will be charged to the Plant In Service accounts and this account credited.

71.2

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Interest Expense (Rehab. - Gross) (GL 171). This subfeature will be charged with the gross annual interest chargeable to operations of multiple purpose projects in connection with work performed under major and minor rehabilitation programs. Contra credit will be to Feature 92. Sub-division of this account will be maintained to reflect the allocation of Interest expense to the prime functions (purposes) of the project.

<u>Subfeature Number</u>	<u>Subfeature Title and Description</u>
71.3	<u>Interest Expense (Rehab.) Charged to Construction (Cr)</u> (GL 171). This subfeature will be credited with the amount of interest expense, charged to subfeature 71.2 which is applicable to additions to multiple purpose projects which will be capitalized upon completion of the particular rehabilitation job. Contra debit will be to subfeature 71.1. Subdivision of this subfeature will be maintained to reflect the allocation of interest expense to the prime functions (purposes) of the project.
78.	<u>WORK IN PROGRESS TRANSFERRED TO PLANT IN SERVICE (GL 101)</u> <u>Reserved for COEMIS see COEMIS USER*S MANUAL FOR DESCRIPTION AND APPLICATIONS).</u>
80.-	<u>INCOME AND CREDITS TO OPERATIONS - REHABILITATION.</u>
80.4-	<u>Retirement Receipts - Multiple Purpose Projects (Cr)</u> (GL 108.3). The subfeatures under this caption will be with the receipts from retirement, under minor and major rehabilitation programs, of multiple purpose project property.
80.41	<u>Fee Land Cr.</u> This subfeature will be credited with income from the sale of land with or without standing timber or crops.
80.42	<u>Buildings and Improvements (Cr).</u> This subfeature will be credited with income from the sale of buildings and Improvements in place (including equipment) to be removed by the purchaser.
80.43	<u>Other Disposal Receipts (Cr).</u> This subfeature will be credited with income from disposals not included in Subfeatures 80.41 and 80.42. It will be further subdivided as warranted.
* 80.5	<u>I.W.W. COLLECTIONS.</u> Reserved
81.	<u>UNEARNED INCOME ON LONG-TERM CONTRACTS (GL 144).</u> This feature is the offsetting liability account representating the balance ultimately due for long-term installment contracts which have not been earned, and have not been billed to purchasers.

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Feature Title and Description

87. ABANDONED AND RETIRED PROPERTY (Other than Multiple Purpose Projects) (GL 132). This feature Includes the cost of property retired rom other than multiple purpose projects. Detailed guidance for the use of this feature Is contained in the description for General Ledger control account 132 as presented in paragraph 2-2.
88. TRANSFERS FROM WORK IN PROGRESS (Cr) (GL 107) (Reserved for COEMIS see COEMIS USER*S MANUAL FOR DESCRIPTION AND APPLICATION).
89. NON-FUNDED CONTRACTOR*S EARNINGS (GL 142). This feature is credited with the amount of estimated earnings, in excess of a continuing contract monetary limitations, charged to the feature accounts for work performed by the contractor at his own risk.
90. EXPENDITURES - PRIOR YEARS (GL 131.241). This feature includes the net amount of expenditures (accrued expenditures less reimbursements) for prior fiscal years.
- 91.- TRANSFERS OF COST OR PROPERTY (Net) (GL 133.11). This feature includes the costs transferred to or from civil projects where such transfers are made on a non-funded basis.
- 91.1 (Reserved)
- 91.2 Other Transfers. This subfeature is used to record all transfers of cost to or from civil projects on a non-funded basis for which a specific subfeature is not provided.
- 91.3 Payments to States. This subfeature is used to record the ion o t e proceeds derived from the outlease of lands acquired for flood control, navigation and allied purposes returned to states at the end of each fiscal year.
- 91.4 (Reserved)
92. INTEREST ON GOVERNMENT INVESTMENT (Cr) (GL 134). This feature includes the total interest accrued on the Government Investment in multiple purpose projects.

Feature
Number

Feature Title and Description

93. INCOMPLETE REHABILITATION WORK (Cr)(GL 107 or 171). This feature includes all applied costs for operations, maintenance of project plant, depreciation and amortization expense, Interest expense on remaining investment in projects, interest expense on net investment charged to construction, payments made to states from grant revenues, and for retirement work on other than multiple purpose projects. (Reserved for COEMIS.)
94. FUNDS RETURNED TO U. S. TREASURY BY CORPS OF ENGINEERS (DR) (GL 113.1 and 135.1). This feature will be debited with the amount of any income or earnings collected by the Corps and intended to be covered into the General Fund or a Special receipt account of the U. S. Treasury, and not to the credit of an appropriation.

Feature * <u>Number</u>	<u>Title and Description</u>
95.	<u>FUNDS RETURNED TO U. S. TREASURY BY OTHER GOVERNMENT AGENCIES (Dr) GL 113.1 and 135.2</u>). This feature includes the total amount of funds, relating to Corps of Engineers projects, collected for deposit in the U. S. Treasury by other Government agencies. Such deposits may be for the account of the Corps based on agreement between the Corps and the agencies concerned; for allocated revenue from multiple purpose projects; or for income to the Government derived from the use of Corps projects by private interests based on agreements between other Government agencies and the private interest involved (e.g., Federal Power Commission Licenses). Necessary arrangements with the agencies concerned for obtaining the financial data, with respect to the sale of power and similar revenues of multiple purpose projects, will be initiated by the Chief of Engineers. Data covering income from all other sources will be obtained by the District Commander from the nearest Regional Office of the agency involved. The cost feature will be maintained in a manner to permit identification of the agencies involved.
96.-	<u>NONREIMBURSABLE COSTS</u> . This feature includes the net costs (expenses less income) of prior fiscal years and year-end entries of the current fiscal year, transferred from for operational activities. The following subfeature items are prescribed for this feature: 96.1 Operation and Maintenance (GL 136.11) 96.2 Net Gain or Loss on Retirement of Land (Multiple Purpose Projects) (GL 136.6)
97.-	<u>STATUS OF COST RECOVERY - REIMBURSABLE COSTS</u> . This feature includes the accumulated net recovery of project costs for reimbursable or revenue producing purposes such as power, irrigation, water supply, etc. Elements of cost included are operating and maintenance income and expense, depreciation and amortization of plant in service, miscellaneous non-operating income, and gain or loss on retirement of land.

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- 97.1 Results from Operations (GL 137.1). This subfeature includes the net cumulative balance, either debit or credit, of net income of projects resulting from reimbursable or revenue producing operations, such as electric power, irrigation, water supply, etc.
- 97.2 Net Gain or Loss on Retirement of Land (Multiple Purpose Projects)(GL 137.2). This subfeature includes the net amounts relating to retirement of fee owned land allocated to reimbursable project purposes.
- 97.3 Investment Recovery on Non-Multiple Purpose Projects (GL 137.3). This subfeature includes the net amounts relating to expense and/or income resulting from a partial repayment of the federal investment in non-multiple purpose projects.
98. ADVANCES RECEIVED FOR OPERATION AND MAINTENANCE (Cr) (GL 143). This feature includes the amount received in advance for operations and maintenance, including contributed or advanced funds and securities deposited in escrow.
99. CONTRIBUTIONS IN AID OF CONSTRUCTION (Cr) (GL 138.1). This feature includes net donations from states, municipalities, Government agencies or others for construction purposes.
- * 99.1 Work In Progress for Others - Refunds (GL 117.1). This feature reflects the unbilled amount of work performed for others with project funds, subject to repayment to be accounted for as appropriation refunds. A separate account will be maintained for each agency. These accounts will be credited with the amounts of pertinent bills rendered to the customers.

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<u>Sub feature Number</u>	<u>Title and Description</u>
* 99.2	<u>Work In Progress for Others - Appropriation Reimbursement Activity (GL 117.2)</u> . This feature reflects the unbilled amount of work performed for others with funds made available by appropriation reimbursement apportionment, subject to repayment to be accounted for as appropriation reimbursements. A separate account will be maintained for each agency, firm, or individual. These accounts will be credited with the amounts of pertinent bills rendered to the customers.
99.3	<u>Work In Progress for Other Corps of Engineers Activities - Reimbursable (GL 117.3)</u> . This feature reflects the unbilled amount of work performed for other Corps of Engineers (CE) activities (District, Divisions, etc.) with available funds, subject to repayments (to be accounted for as appropriation reimbursements) under the provisions of properly executed and accepted DD Form 448 (Military Interdepartmental Purchase Request) from other CE activities. A separate account will be maintained for each order received. The accounts will be credited with the amounts of all bills rendered to the ordering activity.

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* e. Work Order Cost Accounts - Permanent Features 01--- through 20---. Cost accounts will be maintained for all construction Work In Progress on ENG Form 3012 (Work Order Cost Account) or ledger ENG Form 17A (Cost Sheet - Miscellaneous). A separate sheet will be used for each work order issued or for the minimum detail of features, subfeatures, etc.. included in the programming document for each project. If hired labor, as well as contract work is involved, a separate ENG Form 3012 or ENG Form 17A will be set up for each. The procedures for accounting for costs by work orders are contained in Chapter 6 of this regulation. The costs or construction contracts, hired labor work, and government furnished materials and services will be allocated as incurred to the appropriate columns of ENG Form 3012, which is designed to meet the requirements for reporting in accordance with the budget structure. The explanation of the elements of costs to be recorded in the various columns of the forms follows:

(1) Construction Contract (Col. 1). Includes contractor*s earnings under the construction contract, and contracts for fabrication and installation of equipment purchased for a specific purpose and which can only become an integral part of a particular identified component, e.g., turbines, generators; gates, etc. Special care will be taken to insure correct citation of contract number in Source of Entry and particulars column on ENG Form 3012. In case more than one contract is entered into on a single feature; subfeature, etc., the first column on ENG Form 3012 will not be used, but ledger ENG Form 17A will be used with a column for each contract properly identified by contractor*s name and contract number to reflect earnings by individual contract.

(2) Hired Labor (Col. 1). Includes labor cost of employees actually engaged in construction work at the project site.

(3) Government-furnished Materials and Services (Col. 2). Includes costs of all materials and supplies, regardless of method of procurement, including miscellaneous stock items, services furnished contractors as outlined in the provision of the contract, value engineering, and travel expense of employees whose labor is costed as provided in (2) above. This cost element will be maintained in the minimum breakdown required for work order cost accounts.

(4) Construction Facilities (Col. 3). Includes prorated charge offs of operation and maintenance of construction facilities to specific work orders. The amounts entered in this column will include costs of rental of equipment, as well as the operators salary and all attendant costs.

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* (5) Planning, Engineering and Design (Col. 4). This element of cost will be linked to the permanent construction feature (01--- through 20---) to which they are related by entry of the appropriate alpha character in this position of the cost code in accordance with the following list of authorized alpha codes. This linkage is not required for reimbursable work. Alpha code Z will be used to identify engineering and design costs which pertain to the project as a whole rather than specific features. Such costs will be distributed to individual permanent cost features at the time the project is transferred to plant in service or the local sponsor as appropriate.

<u>PERMANENT FEATURE</u>	<u>ALPHA CODE</u>
01--- (LANDS AND DAMAGES)	A
02--- (RELOCATIONS)	B
03--- (RESERVOIRS)	C
04--- (DAMS)	D
05--- (LOCKS)	E
06--- (FISH AND WILDLIFE FACILITIES)	F
07--- (POWER PLANT)	G
08--- (ROADS, RAILROADS AND BRIDGES)	H
09--- (CHANNELS AND CANALS)	J
10--- (BREAKWATERS AND SEAWALLS)	K
11--- (LEVEES AND FLOODWALLS)	L
12--- (NAVIGATION PORTS AND HARBORS)	M
13--- (PUMPING PLANTS)	N
14--- (RECREATION FACILITIES)	P
15--- (FLOODWAY CONTROL AND DIVERSION STRUCTURES)	R
16--- (BANK STABILIZATION)	S
17--- (BEACH REPLENISHMENT)	T
18--- (CULTURAL RESOURCE PRESERVATION)	U
19--- (BUILDINGS, GROUNDS AND UTILITIES)	V
20--- (PERMANENT OPERATING EQUIPMENT)	W
(ALL OTHER)	Z

*

(6) Surveys and Layouts (Col. 5). Includes the costs of detailed construction layout directly applicable to specific features. It also includes costs of detailed construction layout, surveys, and monumentation for record purposes, and as-built drawings distributed from Account 52 Surveys and Layouts.

* (7) Supervision and Administration (Col. 6). This element of cost will be linked to the permanent construction feature (01--- through 20---) to which they are related by entry of the appropriate alpha character in the fifth position of the cost code in accordance with the following list of authorized alpha codes. This linkage is not required for reimbursable work.

*

* Alpha code Z will be used to identify supervisory and administration costs which pertain to the project as a whole rather than specific features. Such costs will be distributed to individual permanent feature cost accounts at the time the project is transferred to plant in service or the local sponsor as appropriate.

<u>PERMANENT FEATURE</u>	<u>ALPHA CODE</u>
01--- (LANDS AND DAMAGES)	A
02--- (RELOCATIONS)	B
03--- (RESERVOIRS)	C
04--- (DAMS)	D
05--- (LOCKS)	E
06--- (FISH AND WILDLIFE FACILITIES)	F
07--- (POWER PLANT)	G
08--- (ROADS, RAILROADS AND BRIDGES)	H
09--- (CHANNELS AND CANALS)	J
10--- (BREAKWATERS AND SEAWALLS)	K
11--- (LEVEES AND FLOODWALLS)	L
12--- (NAVIGATION PORTS AND HARBORS)	M
13--- (PUMPING PLANTS)	N
14--- (RECREATION FACILITIES)	P
15--- (FLOODWAY CONTROL AND DIVERSION STRUCTURES)	R
16--- (BANK STABILIZATION)	S
17--- (BEACH REPLENISHMENT)	T
18--- (CULTURAL RESOURCE PRESERVATION)	U
19--- (BUILDINGS, GROUNDS AND UTILITIES)	V
20--- (PERMANENT OPERATING EQUIPMENT)	W
(ALL OTHER)	Z

*

(8) Other Distributive Costs (Col. 7). This will include distributive costs not otherwise provided for. For accounts other than permanent feature accounts (except Lands and Damages), ENG Form 17A is usually more adaptable and should be used in all cases where ENG Form 3012 is not suitable. All cost ledger sheets will have indicated thereon the applicable general ledger control account number.

f. Cost Subsidiary Accounts for Rehabilitation. Cost accounts will be established for each Construction, General project for rehabilitation jobs within the framework of the preceding uniform cost account classification on the basis of programming documents and/or approved ENG Form 3013 (Work Order/Completion Report). All cost accounts will be maintained on ENG Form 17A or ENG Form 3012.

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g. General Ledger Controls.

* (1) Permanent Features and Subfeatures. Cost subsidiary accounts maintained for the applied costs to permanent features 01--- thru 31--* are controlled by General Ledger Account 107 for construction Work in Progress, i.e., General Construction - Authorized Design and Construction; and Construction, Mississippi River and Tributaries, during the period of design and construction and/or prior to construction completion and transfer from Work In Progress as provided in subparagraph 8-4h. For construction projects not involving power, transfers of completed costs will be made in the general ledger to the appropriate 101 Plant In Service account when the entire project *

or separately authorized modification is completed. The completed work order cost (subsidiary) accounts will then become accounts subsidiary to the General Ledger control account for Plant In Service. For projects involving power and other projects which have transfers to Plant In Service upon completion of features, subfeatures, or components. subsidiary cost accounts established for Plant In Service will be controlled by the appropriate 101, Plant In Service, account. Advance engineering and design costs, incurred prior to authorization for construction of a project, will be controlled by General Ledger Account 107. In the event that it is later determined that the project is not to be constructed, the costs accumulated for advance engineering and design will be transferred in the General Ledger to Account 136.4 Nonreimbursable Costs - Preliminary Work for Unfeasible Construction Projects.

(2) Feature and Subfeature Accounts for Rehabilitation. Rehabilitation accounts, other than additions and retirements under multiple purpose projects, are controlled by General Ledger Account 171 during the fiscal year. Total costs for jobs recorded in the subsidiary accounts during the fiscal year will be transferred to subsidiary Account 96.1, General Ledger Account 136.11. or subsidiary Account 97.1, General Ledger Account 137.1, as appropriate, at the end of the fiscal year. Total costs for jobs that have not been completed during the fiscal year will be brought forward in the subsidiary accounts to the applicable 01-31 accounts and notations will be made on the ledger sheets to the effect that the balances brought forward from the prior fiscal year are controlled by General Ledger Accounts 136.11 or 137.1. In such instances care will be exercised to insure. that, in the fiscal year in which additional job costs are incurred, only the current fiscal year costs are closed to General Ledger Accounts 136.11 or 137. 1 and that in the final year total of all costs which have been carried forward from year to year are closed to subsidiary Accounts 96.1 or 97.1. Additions and retirements under multiple purpose projects are controlled by General Ledger Accounts 107. and 108. - series, respectively, until the individual rehabilitation jobs are completed. When work orders covering additions are completed, the costs will be transferred in the General Ledger, to Plant In Service. Account 101. -, as of the close of the month in which physical completion occurs. When work orders covering retirements, other than fee land,. are completed, the applicable costs and related retirement receipts will be transferred from General Ledger Accounts 108.1., 108.2 and 108.3 to Account 102, as of the close of the month in which the disposal of retired property is completed. For retirement work orders pertaining to fee land, the amounts will be transferred, in the General Ledger, to Account 136.6 Nonreimbursable Costs - Net Gain or Loss on Retirement of

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Land (allocated amounts relating to nonreimbursable purposes), and Account 137.2 Status of Cost Recovery - Reimbursable Costs, Net Gain or Loss on Retirement of Land (Multiple Purpose Projects) (amounts relating to revenue producing or other reimbursable purposes).

(3) Distributive, Miscellaneous, and Reconciliation Accounts. The accounts maintained under this subdivision are controlled by several General Ledger accounts, (para 8-4b contains specific applicable General Ledger accounts).

h. Completion Reports and Transfers from Construction Work In Progress. Work Order/Completion Report, ENG Form 3013, will be prepared and processed in accordance with the provisions of Chapter 8 when features, subfeatures, or components under the features 01 thru 20 have been physically completed. Upon receipt of these Work Order Completion Reports in the Finance and Accounting Branch, and distribution of the portions of the distributive costs applicable to completed construction features has been effected, transfers to Plant In Service will be made as follows:

(1) Construction costs, including the related cost of Engineering and Design, and Supervision and Administration, in connection with all projects except multiple purpose projects, and those to be transferred to other agencies, or to local interests, will be transferred to the applicable General Ledger Account 101. - Plant In Service from the construction Work in Progress account usually when the entire project or separately authorized modification is completed. However, some flood control and navigation projects, because of the nature of work involved, consist of a number of separable physical units which, in conformance with the provisions of para 4a (Note 1) Chapter 3, ER 11-2-101 will be considered as a separate entity under the project, or under a separately authorized modification thereof. When such separable physical units are completed, the costs of each will be transferred to the applicable Plant In Service account as of the close of the month of completion. When dams and appurtenances essential to the operation of the unit (e. g., spillways and outlet works for dams) are 100% physically complete and begin to serve the purpose for which intended, they will be transferred to Plant In Service regardless of whether or not they are considered a separable physical unit. Additional costs incurred after transfer to Plant In Service upon physical completion should be transferred to Plant In Service at the end of each fiscal year until financial completion has been accomplished. The method of transfer of such costs to Plant In Service will be in conformance with applicable portions of the procedure established for completed facilities for multiple purpose projects, etc., as described in para 8-4h(2), below. The costs recorded for Engi-

neering and Design, and Supervision and Administration will be distributed and posted to the permanent feature cost accounts at the time of transfer to Plant In Service to complete the work order cost accounts.

(2) For multiple purpose projects, and other projects not treated in the manner as prescribed in (1). above, the gross costs of Engineering and Design, and Supervision and Administration will remain in the feature accounts established therefor. At the time a completed portion of the project is ready for transfer from construction Work In Progress to the Plant In Service account, the following illustrated procedure will be observed:

(a) The total construction cost of the facility to be transferred will be determined inclusive of engineering, design, supervision and administration costs, interest during construction and other costs applicable thereto. The total amount so determined will be credited to the General Ledger account for construction Work In Progress, and to a credit form, ENG Form 17, (subsidiary to that General Ledger account) for the project, on which the following minimum breakdown of cost will be provided for each feature, subfeature, or lesser unit, as appropriate:

1 Direct construction costs (GL 107) (hired labor work, contractors earnings including land payments, materials, and applied construction facilities).

2 Engineering and design.

3 Supervision and administration.

4 Interest during construction.

5 Other distributive costs.

6 Total transferred.

(b) The total cost transferred from Work In Progress will be debited to the General Ledger account for Plant In Service, and to subsidiary Plant In Service cost accounts for the project. These subsidiary Plant In Service accounts will provide the following minimum breakdown of cost for each feature, subfeature, etc., as applicable:

1 Land acquisition payments (GL 101.-).

2 Land acquisition expense (GL 101.-).

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3 Construction costs (GL 101. -) (direct construction costs, engineering, design, supervision, administration, other distributive costs).

4 Interest during construction (GL 101. -).

5 Retirement credits (for retirements from GL 101. -).

6 Balance.

The foregoing procedure will provide direct relationship; between the work order cost accounts and program and performance reports; and between the subsidiary accounts for construction Work In Progress, the subsidiary accounts for Plant In Service, and the related General Ledger control accounts. The timing of and additional instructions relating to transfer of completed construction pertinent to multiple purpose projects to Plant In Service, is contained in para 8-7, Special Accounting Treatment for Multiple Purpose Projects.

(3) Construction costs in connection with projects which are transferred after completion to other agencies or to local interests will be transferred, in the General Ledger, to Account 133.9 Projects Transferred to Other Agencies or Local Interests from the construction Work In Progress account when the following conditions are met:

(a) The other agency or local interest, as applicable, has been notified of the transfer of responsibility for operation and maintenance of a separable physical unit of a project (or the entire project).

(b) Final costs for the items to be transferred have been recorded.

8-4.1 Flood Control and Coastal Emergencies. The cost accounts under this appropriation will consist of two groups, i.e., (1) Emergency Activities and (2) Clearing, Credit, Miscellaneous, and Reconciliation Accounts. The uniform cost account classification with descriptions and procedure to be followed in establishing accounts and recording costs for emergency activities and appropriation reimbursement activity reimbursable work, and relation to General Ledger control accounts follows:

a. Chart of Accounts for Emergency Activities Projects.

(1) Emergency Activities Accounts (General Ledger Account 180). This series of accounts covers costs of labor, supplies, ma-

terial, equipment, parts, and incidental expense incurred in connection with Flood Control and Coastal Emergencies.

<u>Account Number</u>	<u>Account Title</u>	
* 201.-	DISASTER PREPAREDNESS PROGRAM	
.1	Plans	
.2	Training	
.3	Exercises	
.4	Supplies and Equipment	
.5	Program Management	
202.-	EMERGENCY OPERATIONS	
.1	Flood Fight and Rescue Operations	
.2	After Action Reporting	
.3	Field Investigations	
203.-	REHABILITATION	
.1	Federal Flood Control Works	
.2	Non-Federal Flood Control Works	
.3	Federal Hurricane and Shore Protection Works	
.4	Field Investigations	
204.-	EMERGENCY WATER SUPPLIES AND DROUGHT ASSISTANCE	
.1	Emergency Water Supplies (Contaminated Source)	
.2	Drought Assistance	
.3	Field Investigations	
205.-	ADVANCE MEASURES	
.1	Advance Measures Assistance	
.2	Field Investigations	*
206.-	HAZARD MITIGATION	
.1	Hazard Mitigation Team Activities	
235.-	SUPERVISION AND ADMINISTRATION	
.1	Project Office Costs	
.11	Review of Shop Drawings	
.12	Other Project Office Costs	
.2	Area Office Costs	
.21	Review of Shop Drawings	
.22	Other Supervision and Inspection	
.27	Area Overhead	
.3	District Office Expenses	
.31	Review of Shop Drawings	
.32	Other Supervision and Inspection	

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Feature
Number

Title

235.4-	District Overhead
.41	District Overhead - Engr - S&A on Contract
.42	District Overhead - Engr - All Other
.43	District Overhead - Real Estate
.45	District Overhead - Other Activities - S&A on Contract
.46	District Overhead - Other Activities All Other
.5	Expenses Billed by Other Offices
.6	Damages Assessed Other than E&D Contractors

(2) Clearing, Credit, Miscellaneous and Reconciliation (Applicable General Ledger accounts are indicated below). Definitions of the

* features hereunder as required are the same as for equivalent Operations and Maintenance General accounts.

* Feature
Number

236.-	PREPAYMENTS AND ADVANCES (GL 116. -)
.1	Prepayments to Other Government Agencies (GL 116.1)
.2	(Reserved)
.3	Other Advances (GL 116.3)
237.	(Reserved)
238.1	Work in Progress for Others - Refunds (GL 117.1)
.2	Work in Progress for Others - Appropriation Reimbursement Activity (GL 117.2)
* .3	Work in Progress for Other COE Activities - Reimbursable (GL 117.3) *
239.	UNAPPLIED ADVANCES FOR ACCRUED COST (GL 179)
240.	UNDISTRIBUTED JOB-SITE LABOR (GL 179)
242.	UNAPPLIED PAYMENTS TO CONTRACTORS (GL 179)
249.	CLAIMS RECEIVABLE (GL 114)
252.	SURVEYS AND LAYOUTS (GL 179)

* Feature
Number

266.- CLEARING ACCOUNTS (GL 179)
266.8 Leasing Program
266.9 Other Clearing Accounts (Specify)

280.- INCOME AND CREDITS TO OPERATIONS
.2 Credits to Operations (GL 162)
.21 Collections for Subsistence, Quarters, Services, etc.
.22 Income from Grants and Sundry Disposals
.23 Contributions for Emergency Activities
.3- Nonoperating Income (GL 163)
.31 Collections for Damages to Government Property
.32 Other Nonoperating Income (Specify)

289. NONFUNDED CONTRACTOR*S EARNINGS (GI 142)

290. EXPENDITURES - PRIOR YEARS (GL 131.241)

* Feature <u>Number</u>	<u>Feature Title</u>
291.-	TRANSFERS OF COST OF PROPERTY (Net) (GL 133.11)
.2	Other Transfers
.3	(Reserved)
294	FUNDS RETURNED TO U. S. TREASURY BY CORPS OF ENGINEERS (Dr) (GI 113.1; 135.1)
295.	FUNDS RETURNED TO U. S. TREASURY BY OTHER GOVERNMENT AGENCIES (Dr) (GL 113.1; 135.2)
296.	NONREIMBURSABLE COSTS (GL 136.7)
298.	ADVANCES RECEIVED FOR EMERGENCY ACTIVITIES (Cr) (GL 143)

* b. Descriptions of Accounts for Emergency Activities Projects.
 Descriptions of the above features, subfeature accounts are contained below. Additional descriptive data is contained in pertinent General Ledger accounts, Chart B, Chapter 2 and in ER 11-2-320.

<u>Feature Number</u>	<u>Feature Title and Description</u>
201.-	<u>Disaster Preparedness Program.</u> This feature includes those activities in the areas of planning, training, exercises, procurement of supplies and equipment, operation and maintenance of facilities and equipment, and program management required to insure that the division or district is ready to respond to a broad range of disasters and emergencies. Costs detailed under each subfeature of this feature are to be used in conjunction with activities approved under the category/class descriptions provided in ER 11-2-320, dated 18 Dec 79. All personnel costs and any contracting required to accomplish approved activities will be reflected in the proper subfeature.
201.1	<u>Plans.</u> Costs included in this subfeature include the development, preparation, coordination, and publication of required plans, supplements, manuals, SOP, Memorandum of Understanding or Memorandum of Agreement.
201.2	<u>Training.</u> Costs included in this subfeature include development of training programs, conducting training sessions, procurement of required training aids, and participation in inter- or intra-agency training (courses, seminars, workshops, etc.).

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<u>Subfeature Number</u>	<u>Subfeature Title and Description</u>
201.3	<u>Exercises</u> . Costs included in this subfeature include the development of, preparation for and participation in approved inter- or intra-agency exercises to test plans, personnel, training and facilities to insure readiness to respond.
201.4	<u>Supplies and Equipment</u> . Costs included in this subfeature are for the procurement, rental, storage and maintenance of supplies, equipment or facilities required to support emergency response and recovery activities.
201.5	<u>Program Management</u> . Costs included in this subfeature are the program management activities required to support preparedness such as general coordination, personnel administration, general correspondence preparation, budget development, program reporting and other general support activities.
202.-	<u>Emergency Operations</u> . This feature includes field investigations of flood potential, emergency flood fighting and rescue operations, the protection of Federally authorized shore and hurricane protection projects and the preparation of after action reports. A separate* series of accounts should be maintained to segregate the cost of each flood or other emergency.
* 202.1	<u>Flood Fight and Rescue</u> . Costs included in this subfeature include activities and items required to support other agency or supplement state and local flood emergency operations such as furnishing technical advice and assistance, flood fighting materials and contracted services.
* 202.2	<u>After Action Reporting</u> . Costs included in this subfeature include those data collection activities incidental to flood emergency operations as well as the preparation of after action reports.
* 202.3	<u>Field Investigations</u> . Costs included in this subfeature are for special investigations of flood or coastal storm potential to obtain data not otherwise available and provide upward reporting on the situation.

* Feature Number	<u>Feature Title and Description</u>
203.-	<u>Rehabilitation</u> . Included in this feature are investigations of damages to flood control works and Federally authorized hurricane or shore protection works, and the accomplishment of authorized rehabilitation projects. Accounts pertaining to the physical components of a project may be maintained as desired.
203.1	<u>Federal Flood Control Works</u> . Costs included in this subfeature are for the rehabilitation of eligible Corps of Engineers constructed flood control projects, or components thereof, which were authorized and funded by the Federal Government and are operated and maintained by local interests.
203.2	<u>Non-Federal Flood Control Works</u> . Costs included in this subfeature are for the rehabilitation of non-Federal flood control works that have been determined to be eligible for repair.
203.3	<u>Federal Hurricane and Shore Protection Works</u> . Costs included In this subfeature are for the repair and restoration of eligible Federally authorized and constructed hurricane and shore protection works.
203.4	<u>Field Investigations</u> . Costs included in this subfeature are for investigation of and report preparation for proposed rehabilitation projects. For authorized projects, these costs are transferred to the other subfeatures of this feature.
204.-	<u>Emergency Water Supplies and Drought Assistance</u> . Included In this feature are investigations to determine the eligibility for assistance, the provision of emergency drinking water due to contaminated source problems, and the drilling of wells or transport of water to farmers, ranchers and political subdivisions within areas determined to be drought distressed.
204.1	<u>Emergency Water Supplies (Contaminated Source)</u> . Costs included in this subfeature are for the provision of emergency drinking water to a locality confronted with a source of contaminated drinking water causing or likely to cause a substantial threat to the public health and welfare.

*

* Subfeature
Number

Subfeature Title and Description

- 204.2 Drought Assistance. Costs included in this subfeature transport of water for human and livestock consumption from a source to an area that has been determined to be drought distressed. It also includes the costs of well drilling until repaid by the farmer, rancher or political subdivision receiving assistance.
- 204.3 Field Investigations. Costs included in this subfeature are for investigation of and report preparation for potential projects to provide emergency drinking water or drought assistance. For authorized projects, these costs are transferred to the other subfeatures within this feature.
- 205.- Advance Measures. This feature includes investigations of and reports on measures to be undertaken prior to flooding or flood fight emergency work as authorized in ER 500-1-1. The costs of those advance measures projects which are approved by HQUSACE are included.
- 205.1 Advance Measures Assistance. Costs included in this subfeature are those measures determined to be appropriate which are undertaken to minimize the threat to life and improved property of an identified immediate flood threat. Work can be to improve existing flood control works, remove channel obstructions, provide temporary new flood control works and relieve the threat of possible dam failure.
- 205.2 Field Investigations. Costs included in this subfeature are for investigation of and report preparation for potential advance measures projects. For authorized projects, these costs are transferred to the other subfeature in this feature.
- 206.- Hazard Mitigation. This feature includes costs of participation on an activated Hazard Mitigation Team in response to a Presidentially declared disaster or emergency.
- 206.1 Hazard Mitigation Activities. Costs included in this subfeature are for all authorized activities associated with participation on an activated Hazard Mitigation Team.

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* Feature
Number

Feature Title and Description

235.- Supervision and Administration. This feature will accumulate the supervision and administration costs applicable to all flood control and coastal emergencies activities accomplished by contract and the costs incurred which are applicable to such work performed by hired labor. The following subfeatures will be maintained for each Flood Control and Coastal Emergencies Activities.

235.1 Project Office Costs. Includes all costs incurred by a project office in performing functions outlined in 235.- above. Costs charged to this subfeature will be subdivided as follows:

- 235.11 Review of Shop Drawings
- 235.12 All Other Project Office Costs

235.2 Area Office Costs. This subfeature will include all costs incurred by an area office in performing the functions outlined in 235.- above. Costs charged to this subfeature will be subdivided as follows:

- 235.21 Review of Shop Drawings
- 235.22 All Other Costs Project Office Costs

235.27 Area Overhead. This subfeature includes the distributive amount of net area overhead costs charged to a project.

235.3 District Office Expenses. This subfeature includes District Office Expenses chargeable to Activity features. The subdivisions hereunder will be charged with the cost of direct services performed by district office personnel for supervision and inspection; district office overhead; and amounts for similar work or services included in bills from other Corps of Engineers districts applicable to the project. Costs charged to this subfeature will be subdivided as follows:

- 235.31 Review of Shop Drawings
- 235.32 All Other Expenses

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* Subfeature
Number

Subfeature Title and Description

- 235.4 District Overhead. This subfeature will be used to accumulate distributive amount of overhead costs applicable to all flood control and coastal emergencies activities in which costs are applicable to such work performed by hired labor. Costs will be divided into the following subfeatures:
- 235.41 District Overhead-Engr-S&A on Contract
 - 235.42 District Overhead-Engr-All Other
 - 235.43 District Overhead-Real Estate
 - 235.45 District Overhead-Other Activities-S&A on Contract
 - 235.46 District Overhead-Other Activities-All Other
- 235.5 Expenses Billed by Other Offices (excluding Overhead). This subfeature will be charged with costs billed by other offices for direct inspection services.
- 235.6 Damages Assessed Other than E&D Contractors. This subfeature will be credited for the full amount of damages (actual or liquidated) finally assessed by the contracting officer against other than E&D contractors for failure to complete the contracted work within the time specified by the contract and for liquidated damages assessed any contractors under the Work Hours Act of 1962. The net balance will be treated as a reduction in the supervision and administration costs and not as a reduction in the earnings applicable to other specific features.
- 236.- Prepayments and Advances (GL 116.-). This feature reflects eats the balance of cost accounts 236.1 and 236.3 for projects for which prepayments and advances are made.
- 236.1 Prepayments to Other Government Agencies (GL 116.1). This subfeature reflects the status of advances made to another agency from project funds. A separate account will be maintained for each agency. It will be debited with the amount of advances made. On the basis of cost or receiving reports, the account will be credited and the appropriate cost or expense account debited with the value of services or property received. It will also be credited with any unused balance of an advance returned by the agency.

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<u>Subfeature Number</u>	<u>Subfeature Title and Description</u>
236.2	(Reserved.)
236.3	<u>Other Advances (GL 116.3)</u> . This subfeature reflects the status of advances from project funds, other than those accounted for under Subfeature 236.1, including advances to the Revolving Fund of the same or another district. A separate account will be maintained for each office or agency to which an advance is made. It will be debited with the amount of advances made. On the basis of cost or receiving reports, or billing from the Revolving Fund of the same district, the account will be credited and the appropriate expense account debited with the value of services or property received. It will also be credited with the balance of advance returned.
237.-	(Reserved.)
238.1	<u>Work in Progress for Others - Refunds (GL 117.1)</u> . This subfeature reflects the unfilled amount of work performed for others with project funds, subject to repayment to be accounted for as appropriate refunds. A separate account will be maintained for each agency, firm, or individual. These accounts will be credited with the amounts of pertinent bills rendered to the customers.
238.2	<u>Work in Progress for Others - Appropriation Reimbursement Activity (GL 117.2)</u> . This subfeature reflects the unfilled amount of work performed for others with funds made available by appropriation reimbursement apportionmen, subject to repayment to be accounted for as appropriation reimbursements. A separate account will be maintained for each agency, firm, or individual. These accounts will be credited with the amounts of pertinent bills rendered to the customers.
* 238.3	<u>Work in Progress for Other CE Activities - Reimbursable (GL 117.3)</u> . This subfeature reflects the unfilled amount of work performed for other Corps of Engineers activities (Districts, Divisions, etc.) with available funds, subject to repayment to be accounted for as appropriation reimbursements, under the provisions of properly executed and accepted Intra-Army Orders for Reimbursable Services (DA Form 2544) from other CE activities. A separate account will be maintained for each order received. The accounts will be credited with the amounts of all bills rendered to the ordering activity.

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Feature Title and Description

- 239.- UNAPPLIED ADVANCES FOR ACCRUED COSTS (GL 179). This feature will be debited with the estimated end of the month cost distributions representing payments due to other appropriations or projects and credited with the estimated cost distributions representing amounts due from other appropriations or projects. Posting media will be Bureau Voucher, ENG Form 3006, representing accrued expenditure or receivable, as appropriate. A separate account will be maintained for each appropriation or project to which accrued cost distributions are charged or credited. Prior to closing cost accounts for the month, these accounts will be debited with the actual cost distributions due from, and credited with actual cost distributions due to each applicable project. Posting media will be Journal Entry, ENG Form 3007. The balance of this account will either be closed out by use of ENG Form 3006 as of the beginning of the following month or it may remain open and the balance taken into consideration in arriving at the estimated cost distributions to be recorded at the end of the following monthly accounting period.
- 240.- UNDISTRIBUTED JOB-SITE LABOR (GL 179). This feature includes the estimated labor cost accrued to the end or the month on the project, which it is impracticable to distribute to the specific work accounts prior to closing cost accounts for a monthly accounting period. The charges to this account will be reversed at the beginning of the following month.
- 242.- UNAPPLIED PAYMENTS TO CONTRACTORS (GL 179). This feature includes payments to contractors in advance of the performance of work or service and will be subdivided by contractors, and further subdivided by methods of application of payment, where appropriate.
- 249.- CLAIMS RECEIVABLE (GL 114). This feature reflects the balance of claims or receivables which may not be collectible because of pending or subsequent litigation or adjudication or other reasons. This feature will be debited with the amounts of such claims. This feature will be credited with amounts of claims canceled or reclassified from claims receivable to accounts receivable upon collection.

<u>Feature Number</u>	<u>Feature Title and Description</u>
252.-	<u>SURVEYS AND LAYOUTS (GL 179)</u> . This feature will be maintained, where applicable.
266.-	<u>CLEARING ACCOUNTS (GL 179)</u> . This feature includes all cost incurred for emergency activities other than applied costs.

<u>Feature Number</u>	<u>Feature Title and Description</u>
266.8	<u>Leasing Program</u> . Includes all costs, including contractual services directly involved in acquisition of leaseholds by negotiations, condemnation or assignment from GSA. Includes ownership data, preparation of maps and descriptions, negotiations and related work for new leases; supplemental agreements, renewals; restorations under lease provisions; condemnation petitions and declarations of taking; and space requests to GSA. Also, includes preparation of plans, estimates, etc., for initial alterations to leased facilities.
266.9	<u>Other Clearing Accounts (Specify)</u> . This subfeature includes cost that is not included in feature 266.
280.-	<u>Income and Credits to Operations</u> . This feature will be credited with all income accrued from operations, including income from sale of power and water, etc.
280.2	<u>Credits to Operations (GI 162)</u> . The subfeatures under this caption will be credited with earnings other than income derived from operation of the project in the performance of its major purposes. The following subfeatures will be maintained to record the various types of credits to operations.
280.21	<u>Collections for Subsistence, Quarters, Services, etc. (Cr)</u> . Subdivision of this subfeature will be maintained to record earnings by types of services, etc., such as for subsistence, quarters and utilities furnished employees occupying government-owned dwellings. Include earnings for electric energy except when such earnings are required to be deposited to U. S. Treasury as miscellaneous receipts.
280.22	<u>Income from Grants and Sundry Disposals</u> . This subfeature will be credited with earnings in connection with temporary grants, including leases for temporary use of buildings and facilities for concessions; leases of land; royalties; sale of crops and timber separate from land; sale of salvage and scrap from excess real property (e.g., demolished buildings, etc); and with earnings not elsewhere provided for.

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<u>* Subfeature Number</u>	<u>Subfeature Title and Description</u>
280.23	<u>Contributions for Emergency Activities</u> . This subfeature is credited with all emergency activity funds contributed by local interests.
280.3	<u>Nonoperating Income (Cr) (GL 163)</u> . The subfeature under this caption will be credited with extraordinary income of the project. The following subfeatures will be maintained to show credits for the various types.
280.31	<u>Collection for Damages to Government Property (Cr)</u> . This subfeature will be credited for income accrued, including payroll deductions, applicable to damages to project property, including damages such as are recoverable from vessel operations.
280.32	<u>Other Nonoperating Income (Specify)</u> . All nonoperating income not included in subfeature 280.31.
289.-	<u>Nonfunded Contractor*s Earnings (GL 142)</u> . This feature is credited with the amount of estimated earnings, in excess of a continuing contract monetary limitations, charged to the feature accounts for work performed by the contractor at his own risk.
290.-	<u>Expenditures - Prior Years (GL 131.241)</u> . This feature includes the net amount of expenditures (accrued expenditures less reimbursements) for prior fiscal years.
291.-	<u>Transfers of Cost or Property (Net) (GL 133.11)</u> . This feature includes the costs transferred to or from civil projects where such transfers are made on a non-funded basis.
291.3	(Reserved.)
294.-	<u>Funds Returned to U.S. Treasury by Corps of Engineers (Dr) (GL 113.1 and 135.1)</u> . This feature will be debited with the amount of any income or earnings collected by the Corps and intended to be covered into the General Fund or a Special receipt account of the U. S. Treasury, and not to the credit of an appropriation. *

* Feature

<u>Number</u>	<u>Feature Title and Description</u>
295.-	<u>Funds Returned to U. S. Treasury by Other Government Agencies (Dr) (GL 113.1 and 135.2).</u> This feature includes the total amount of funds, relating to Corps of Engineers projects, collected for deposit in the U. S. Treasury by other Government agencies.
296.-	<u>Nonreimbursable Costs (GL 136.7).</u> This feature includes the net costs (expenses less income) of prior fiscal years and year-end entries of the current fiscal year, transferred from accounts for emergency activities.
298.-	<u>Advances Received for Emergency Activities (Cr) (GL 143).</u> This feature includes the amount received in advance for emergency activities, including contributed or advanced funds and securities deposited in escrow.

c. Cost Subsidiary Accounts. Cost accounts will be established for each Emergency Activities project, emergency, or job in conformance with the foregoing uniform cost account classification on the basis of Advance Preparation Fiscal Year program and approved Work Orders, ENG Form 3013. Subfeatures 203.1 Flood Control Works, and 203.2 Federally Authorized Hurricane and Shore Protection Works, for which Work Order Cost Account, ENG Form 3012 will be used. Subfeatures maintained on ENG Form 17A may be grouped by feature accounts and one ENG Form 17A used for each group, with a separate column for each subfeature. Emergency Activities accounts and related income accounts under the Disaster Preparedness category will be cut off at the end of each fiscal year and new accounts set up for the following fiscal year. For the Emergency Operations and Rehabilitation categories, Emergency Activities accounts, and related income accounts will be cut off at the end of the fiscal year during which the job was completed.

*

d. General Ledger Controls.

(1) Emergency Activities Accounts.

(a) General. During the current fiscal year, emergency activities cost accounts are controlled by General Ledger Account 180. and related income accounts are controlled by General Ledger Accounts 162 and 163. Except as indicated below, the costs and related incomes will be transferred at the end of the fiscal year to General Ledger Control Account 136. 7 Nonreimbursable Costs-Flood Control and Coastal Emergencies.

(b) Rehabilitation. Fiscal year end treatment of Emergency Activities costs and related income in cost subsidiary and General Ledger control accounts will be as follows:

1 Current fiscal year costs for all rehabilitation work will be transferred to cost subsidiary Account 296, General Ledger Control Account 136.7.

2 Total costs to date for jobs not completed at the fiscal year end will be brought forward to new cost subsidiary Accounts 203 thru 235 and 280, as applicable. Notation will be made on ledger sheets to the effect that balances brought forward are also included In cost subsidiary Account 296 and controlled by General Ledger Account 136. 7. Care will be exercised to insure that in the fiscal year in which jobs are completed, only the additional current fiscal year job costs are transferred to cost subsidiary Account 296, General Ledger Control Account 136. 7 at the end of the fiscal year during which such additional costs were Incurred; and that at the end of the fiscal year in which jobs are completed, the total costs brought forward have been closed to cost subsidiary Account 296.

(2) Clearing, Credit, Miscellaneous, and Reconciliation Accounts. The accounts in this group are controlled by various General Ledger accounts, indicated in para 8-4. 1a(2), above. Insofar as practicable. amounts in accounts subsidiary to General Ledger Control Account 179 will be distributed at the end of the fiscal year.

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(3) For additional information relative to General Ledger control accounts, see paragraph 2-22.

8-5. Operation and Maintenance, General. Cost accounts under this appropriation will be maintained in three groups, i.e., (1) Operation, (2) Maintenance, and (3) Clearing, Credit, Miscellaneous, and Memorandum Accounts. The uniform cost account classification, with descriptions and procedures to be followed in establishing and recording costs for operation and maintenance projects and appropriation reimbursement activity-reimbursable work, and relation to General Ledger control accounts follows:

a. Chart of Accounts for Operation and Maintenance Projects.

(1) Operation Accounts (General Ledger Account 171). For Multiple Purpose Projects including Power, and for projects without at-site power production which provide downstream hydro-electric power benefits, the operation accounts cover labor, supplies, material, and other expenses incidental to the operation of the project under the features defined in paragraph 8-5b(1) below and ER 11-2-101. The assignment of costs to the operating accounts shall conform, insofar as practicable, to the definition and instructions included in the Operating Expense Instructions, and Operation and Maintenance Expense Accounts of the Federal Power Commission Uniform System of Accounts, effective 1 January 1970. For other Civil Works projects, this series of accounts covers operating labor, supplies, material, parts, routine operating repairs, and recurring minor maintenance work and expenses incidental to continuous or day-to-day functioning of the project; general regulatory functions; and collection and dissemination of technical data in connection with completed projects and such special purposes as navigation on the Great Lakes and associated waters.

* Feature

<u>Number</u>	<u>Title</u>
601.-	OPERATION OF LOCKS, DAMS, AND RESERVOIRS
.1	Locks (N01)
.2	Dams (X01)
.3	Reservoirs (X02)
602.-	OPERATION OF SERVICE FACILITIES
.1	Roads, Railroads and Bridges (X03)
.2	Buildings, Grounds and Utilities (X04)
.3	Permanent Operating Equipment (X05)
.4	Operation of Hydraulic Model in South Pacific Division (E01)

*

<u>Feature Number</u>	<u>Title</u>
603.-	OPERATION OF FLOOD CONTROL STRUCTURES
.1	Operation of Hurricane Barrier Gates and Other Flood Control Structures (F01)
.2	Pumping Plant Operations (F02)
604.-	OPERATION OF POWER PLANTS (H01)
.1	Operation Supervision and Engineering
.2	Hydraulic Expenses
.3	Electric Expenses
.4	Miscellaneous Hydraulic Power Generation Expenses
.5	Joint Expenses - Credit
605.-	NATURAL RESOURCE MANAGEMENT
.1	Management of Natural Resources Excluding Fish Hatcheries (R01)
.2	Operation of Fish Hatcheries (R05)
.3	Fish Passage Activities (R06)
.4	Management of Archaeological and Cultural Resources (R02)
* .5	Management of Wildlife Mitigation Features
606.-	RECREATION MANAGEMENT
.1	Management of Recreation Areas and Facilities (R03)
.2	Operation of Visitor Centers (R04)
.3	Management of Recreation Areas and Facilities Using Special Recreation User Fee Funds (R21)
.4	Master Plans (R08)
607.-	CONDITION AND OPERATION STUDIES AND ACTIVITIES
.1	Dredging Studies
.11	Project Condition Sediment Surveys (E04)
.12	Environmental Dredging Studies and Monitoring Activities (E05)
.13	Other Dredging Studies (E03)
.2	Periodic Inspections
.21	Instrumentation (E19)
.22	Continuing Evaluation Data Gathering Inspection (E17)
.23	Formal Periodic Inspections (E06)
.24	Periodic Inspection Reporting (E20)
.3	Environmental Compliance Assessments
.4	Dam Safety Activities
.41	Dam Safety Studies (E07)
.42	Dam Failure Emergency Planning (E09)

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607.-	CONDITION AND OPERATION STUDIES AND ACTIVITIES CONTINUED
.5	Other Studies in Support of Operations
.51	Commercial Activities Studies (S01)
.52	Energy Conservation Studies and Activities (S06)
.53	Other Condition and Operation Studies (E02)
.54	Fisheries Development Activities (R07)
.55	Commercial Activities Efficiency Review (S09)
.6	Hydraulic Model Studies (E08)
* .7	Major Rehabilitation Evaluation Reports *
609.-	WATER CONTROL MANAGEMENT
.1	Data Collection and Management for Water Control or Water Quality Activities (E10)
.2	Water Control
.21	Water Control Analysis (E11)
.22	Water Control Studies (E11)
.3	Water Quality
.31	Water Quality Analysis (E12)
.32	Water Quality Studies (E12)
610.-	INSPECTIONS AND REPORTS
.1	Inspections
.11	Inspections of Completed Works (E13)
.12	Inspections of Completed PL-99 Works (E14)
.2	Reports
.21	Answering Congressional Inquiries, White House Correspondence, Etc. (S02)
.22	Energy Conservation Reports (S07)
611.-	REAL ESTATE MANAGEMENT
.1	Compliance Inspections
.2	Utilization Inspections
.3	Reserved
.4	Outgranting
.41	Regular
.43	Oil and Gas (Support to BLM)
.5	Audits
.6	Real Property Accountability

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<u>Feature Number</u>	<u>Title</u>	
612.-	NATIONAL EMERGENCY PREPAREDNESS PROGRAM	
.1	AnalysIs/Studies	
.11	Requirements Analysis	
.12	Research and Development	
.2	Plans and Standing Operating Procedures	
* .21	Operational Plans (510)	
.22	Standing Operating Procedures	
.3	Preparedness and Readiness Activities	
* .31	Resource (personnel, financial, material and time) Management Activities	
.32	Speialized Training Excluding PROSPECT and CONTRAST	
.33	Intergovernmental Activities and Services (excluding exercises)	*
.4	Readiness Exercises	
.41	JCS/DA	
.42	HQUSACE/COREX	
.43	Division/District	
.44	Intergovernmental	
* 613.-	OCCUPATIONAL AND SAFETY HEALTH ACT ACTIVITIES	
.1	OSHA Inspections (S03)	
.2	OSHA Medical Exams (S04)	
614.-	PREVENTION OF OBSTRUCTIVE AND INJURIOUS DEPOSITS (N01)	
615.-	GENERAL REGULATORY FUNCTIONS	
.1	Permit Processing (G01)	
.2	Enforcement and Surveillance (G02)	
.3	Studies Other than EIS*s (G03)	
.4	Other Navigation Regulations (G04)	
616.-	LAW ENFORCEMENT	
.1	Law Enforcement Contract Costs (R09)	
.2	Supervision of Law Enforcement Contracts (R09)	
619.-	PROJECT OPERATIONS MANAGEMENT (S&A)	
.1	Project/Resident/Area Office	
.2	District Office	*

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(2) Maintenance Accounts Including Additions and Retirements. General Ledger Accounts: 171 for maintenance expense, 107 for additions to plant, and 108.2 for retirement work (subparas 8-5c, 8-7 and 8-8 for details). For Multiple-Purpose Projects including projects without at-side power production which provide downstream hydroelectric power benefits, the maintenance accounts cover the maintenance and repair of project components and facilities under the features defined in paragraph 8-5b(2) below and ER 11-2-101. The assignment of costs to maintenance expense accounts shall conform, insofar as practicable, to the definition and instructions outlined in Operating Expense Instructions and Operation and Maintenance Expense Accounts of the Federal Power Commission Uniform System of Accounts, effective 1 March 1965. In addition, the cost of additions, retirements, and replacements of units of property shall conform to the instructions contained in Electric Plant Instruction No. 10, of the FPC Uniform System of Accounts. For other Civil Works projects, this series of accounts covers annual and periodic repair (other than minor or ordinary) of structures or their components to preserve the useful life of such a structure or facility, as constructed or rehabilitated, including such betterments or improvements as would conform to modern design and practice, all within the scope of the authorized project or activity; and all maintenance and repair (other than minor or ordinary) of project components and facilities defined in subparagraphs 8-5b(2) and 8-8, below, and ER 11-2-101.

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Title

* 620.-	LANDS AND DAMAGES
.1	Planning
.2	Acquisition
.21	Mapping, Surveying, and Tract Ownership
.22	Title Evidence
.23	Negotiations and Closings
.25	Attorneys' Opinion of Compensability
.3	Appraisals
.31	Staff Appraisals
.32	Contract Appraisals
.4	Other Activities
.41	Relocation Assistance
.42	Condemnation
.43	Disposals
.44	Inleasing
.45	Local Cooperation - Compliance by Local Interests

*

<u>Feature Number</u>	<u>Title</u>	
620.5	Temporary Permits	
.6	Encroachments	
.7	Timber Harvest	
.8	Boundaries	
.9	Real Estate Payments	
.91	Land Payments	
.92	Relocation Assistance Payment (PL 91-646)	
.93	Damage Payments	
.94	Rents, Initial Alterations and Restorations	
621.-	MAINTENANCE OF DAMS	
.1	Dam Joint Use Facilities	
.11	Dam Maintenance (X06)	
.12	Dam Safety Modification (X12)	
.13	Correction of OSHA Deficiencies on Dam Structures (S05)	
.14	Maintenance of Dam Structures for Energy Conservation (S08)	
.15	Instrumentation on Dam Structures (E19)	
* .16	Environmental Compliance at Dam Structures (R22)	*
.2	Reservoir Maintenance (X07)	
622.-	LOCK MAINTENANCE	
.1	Lock and Salt Water Control Structure Maintenance (N03)	
.2	Correction of OSHA Deficiencies on Lock Structures (S05)	
.3	Maintenance of Lock Structures for Energy Conservation (S08)	
.4	Instrumentation on Lock Structures (E19)	
* .5	Environmental Compliance at Lock Structures (R22)	*
623.-	POWER PLANT MAINTENANCE	
.1	Scheduled Power Plant Maintenance (H03)	
.11	Maintenance Supervision	
.12	Maintenance of Structures	
.13	Maintenance of Electric Plant	
.14	Maintenance of Miscellaneous Hydraulic Plant	
.2	Non-Scheduled Power Plant Maintenance (H02)	
.21	Maintenance Supervision	
.22	Maintenance of Structures	
.23	Maintenance of Electric Plant	
.24	Maintenance of Miscellaneous Hydraulic Plant	

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623.3	Comprehensive Replacement of Power Plant Equipment (H04)
.31	Maintenance Supervision
.32	Maintenance of Structures
.33	Maintenance of Electric Plant
.34	Maintenance of Miscellaneous Hydraulic Plant
.4	Correction of OSHA Deficiencies on Power Plant Structures (S05)
.41	Maintenance Supervision
.42	Maintenance of Structures
.43	Maintenance of Electric Plant
.44	Maintenance of Miscellaneous Hydraulic Plant
.5	Maintenance of Power Plant Structures of Energy Conservation (S08)
.51	Maintenance Supervision
.52	Maintenance of Structures
.53	Maintenance of Electric Plant
.54	Maintenance of Miscellaneous Hydraulic Plant
.6	Environmental Compliance at Power Plant Structures (R22)
624.-	NATURAL RESOURCE FACILITIES
.1	Maintenance of Natural Resource Facilities (R10)
.2	Maintenance of Fish Hatcheries and Fish Passage Facilities (R11)
.3	Maintenance of Archaeological and Cultural Buildings, Sites, Structures or Objects (R17)
.4	Environmental Compliance at Natural Resource Facilities (R22)
* .5	Maintenance of Wildlife Mitigation Features *
625.-	MAINTENANCE OF ROADS, RAILROADS AND BRIDGES
.1	Non-Recreational Road, Railroad and Bridge Maintenance (X08)
.2	Correction of OSHA Deficiencies on Road, Railroad and Bridge Structures (505)
.3	Maintenance of Road, Railroad and Bridge Structures for Energy Conservation (S08)
626.-	BREAKWATER, JETTY AND SEAWALL MAINTENANCE
.1	Breakwater, Jetty and Seawall Maintenance (N04)
.2	Correction of OSHA Deficiencies on Breakwater, Jetty and Seawall Structures (S05)

<u>Feature Number</u>	<u>Title</u>	
626.3	Maintenance of Jetty, Breakwater and Seawall Structures for Energy Conservation (508)	
627.-	MAINTENANCE OF LEVEES AND FLOODWALLS AND OTHER NON-DREDGING FLOOD CONTROL MAINTENANCE	
.1	Maintenance of Levees, Floodwalls, Hurricane Barriers and Other Flood Control Structures; Snagging, Clearing, Debris Removal and Other Non-Dredging Flood Control Maintenance (F03)	
.2	Correction of OSHA Deficiencies on Levees, Floodwalls, Hurricane Barriers and Other Flood Control Structures (S05)	
.3	Maintenance of Levees, Floodwalls, Hurricane Barriers and Other Flood Control Structures for Energy Conservation (508)	
.4	Instrumentation on Levees, Floodwalls, Hurricane Barriers, and Other Flood Control Structures (E19)	
.5	Environmental Compliance at Flood Control Structures (R22)	*
628.-	PUMPING PLANT MAINTENANCE	
.1	Maintenance of Pumping Plants (F04)	
.2	Correction of OSHA Deficiencies on Pumping Plants (S05)	
.3	Maintenance of Pumping Plants for Energy Conservation (508)	
* .4	Environmental Compliance at Pumping Plants (R22)	*
629.-	MAINTENANCE OF RECREATIONAL FACILITIES	
.1	Maintenance of Recreation Facilities Including Buildings, Grounds and Utilities (R14)	
* .11	Environmental Compliance at Recreation Facilities (R22)	*
.2	Road and Bridge Maintenance - Recreational (R12)	
.3	Erosion Control in Recreation Areas (R13)	
.4	Maintenance of Visitors* Centers (R15)	
.5	Maintenance and Purchase of Permanent Operating Equipment for Recreational Purposes (R16)	
.6	Correction of OSHA Deficiencies on Recreational Facilities (S05)	

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629.7	Maintenance of Recreational Facilities for Energy Conservation (508)
.8	Recreation Cost Sharing/Sanitary Deficiencies
.81	Correction of Sanitary Deficiencies (R18)
.82	Cost Shared Recreation Development Contracts (R19)
.83	Cost Shared Recreation Development Negotiations (R19)
.9	Maintenance Using Special Recreation User Fee Funds (R20)
630.-	MAINTENANCE AND/OR PURCHASE OF NON-RECREATIONAL PERMANENT OPERATING EQUIPMENT
.1	Purchase of Water Control Data System Equipment (E15)
.2	Maintenance and/or Purchase of Permanent Operating Equipment (X11)
.3	Correction of OSHA Deficiencies on Permanent Operating Equipment (S05)
.4	Maintenance and/or Purchase of Permanent Operating Equipment for Energy Conservation (S08)
631.-	BANK STABILIZATION, MAINTENANCE OF REVETMENTS AND DIKES AND OTHER MEASURES TO PREVENT SLOUGHING OR MEANDERING OF CHANNELS (X10)
632.-	UTILITIES, SUPPLIES AND MAINTENANCE AND/OR CONSTRUCTION OF NON-RECREATIONAL BUILDINGS AND GROUNDS
.1	Maintenance of Non-recreational Buildings, Grounds and Utilities (X09)
.2	Correction of OSHA Deficiencies in Buildings, Grounds and Utilities (S05)
.3	Maintenance of Buildings, Grounds and Utilities for Energy Conservation (S08)
.4	Maintenance of Hydraulic Models in South Pacific Division (E16)
.5	Reserved
.6	Emergency Facilities
.61	Emergency Operations Center Development/Maintenance
.62	Emergency Relocation Center Development/Maintenance

<u>Feature Number</u>	<u>Title</u>	
* 632.7	Environmental Compliance at Non-Recreational Buildings and Grounds (R22)	*
633.-	CHANNEL AND CANAL MAINTENANCE	
.1	Dredging of Channels and Canals	
.11	Dredging of Channels and Canals for Navigation (D01)	
.12	Dredging of Channels and Canals for Flood Control (F05)	
.2	Non-Dredging Maintenance	
.21	Non-Dredging Navigation Channel Maintenance; Clearing, Aquatic Plant Removal, Rock and Removal of Other Obstructions (N06; N05)	
.22	Maintenance of Revetments, Groins or Dikes to Control Current in Order to Maintain Depth of Channel (N07)	
.23	Correction of OSHA Deficiencies on Revetments, Groins or Dikes (S05)	
.3	Dredged Material Disposal	
.31	Dredged Material Disposal Facility Construction (D02)	
.32	Dredged Material Disposal Facility Maintenance (D02)	
.33	Placing Dredged Sand on Beaches	
.34	Wetland and Other Aquatic Habitat Creation or Restoration Using Dredged Material	
.35	Land Creation Using Dredged Material	
634.-	ENGINEERING AND DESIGN (E&D)	
.1	Project Structures	
.11	Non-Dam Safety	
.12	Dam Safety	
.13	Locks	

<u>Feature Number</u>	<u>Title</u>
634.-	ENGINEERING AND DESIGN (E&D) CONTINUED
.14	Power Plants
.15	Breakwater, Jetties and Seawalls
.16	Levees and Floodwalls
.17	Pumping Plants
.18	Bank Stabilization
.2	Channel and Canal Excavation
.21	Dredging
.22	Non-Dredging Maintenance
.23	Dredged Material Disposal
.3	Facilities
.31	Natural Resources
.32	Recreation
.33	Roads, Railroads and Bridges
.34	Permanent Operating Equipment
.35	Buildings, Grounds and Utilities
.4	Damages Assessed E&D Contractors
.5	E&D - Real Estate Activities-Local Cooperation- Compliance by Local Interests
635.-	SUPERVISION AND ADMINISTRATION (S&A)
.1	Project/Resident/Area Office
.2	District Office
.3	Contractors (Cr)

(3) Clearing. Credit. Miscellaneous. and Memorandum Features. (Applicable General Ledger Accounts are indicated below.)

<u>Feature Number</u>	<u>Title</u>
* 636.-	PREPAYMENTS AND ADVANCES
.4	Real Estate - Relocation Assistance - Loans to Profit and Nonprofit Organizations Under PL 91-646
637.	(RESERVED)
638.1	Work In Progress for Others - Refunds (GL 117.1)
.2	Work In Progress for Others - Appropriation Reimbursement Activity (GL 117.2)
.3	Work In Progress for Other CE Activities - Reimbursable (GL 117.3)

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639	UNAPPLIED ADVANCES FOR ACCRUED COST (GL 179)	
640	UNDISTRIBUTED JOB-SITE LABOR (GL 179)	
641	STORES (GL 179)	
642	UNAPPLIED PAYMENTS TO CONTRACTORS (GL 179)	
649	CLAIMS RECEIVABLE (GL 114)	
* 650.-	CONSTRUCTION FACILITIES	
.49	Real Estate Disposal Expenses	*
	<u>Income - (Credit Accounts)</u>	
.9	Miscellaneous Receipts	
652	SURVEYS AND LAYOUTS	
* 653	REAL ESTATE ADMINISTRATIVE ACTIVITIES	*
665	PLANT, PROPERTY, AND EQUIPMENT IN PROCESS OF RETIREMENT (GL 108.1)	
666.-	CLEARING ACCOUNTS (GL 179)	
.1	Warehouse Operations	
.2	Shop Operations	
.8-	Real Estate - Inleasing Program	
.82	Inleasing - Non-Recruiting Facilities	
.83	Relocation Assistance	
.84	Disposals	
.85	Relocation Assistance Payments (PL 91-646)	
.86	Rents, Initial Alterations and Restorations	
.9	Other Clearing Accounts (Specify)	
671.-	INTEREST EXPENSE	
.1	Undistributed Interest (O&M) During Construction (GL 107)	
.2	Interest Expense (O&M - Gross) (GL 171)	

* <u>Account</u> <u>Number</u>	<u>Title</u>	*
671.3	Interest Expense (O&M) Charged to Construction (Cr) (GL 171)	
672.	(RESERVED)	
673.	(RESERVED)	
674.	DEPRECIATION AND AMORTIZATION EXPENSE (GL 171)	
675.	PAYMENTS TO STATES FROM GRANT REVENUES (GL 171)	
678.	WORK IN PROGRESS TRANSFERRED TO PLANT IN SERVICE (GL 101) (Reserved for COEMIS. see COEMIS User's Manual for description and application)	
680.-	INCOME AND CREDITS TO OPERATIONS	
.1-	Operating Income (Cr) (GL 161)	
.11	Sale of Power - for Resale	
.12	Sale of Power - Interdepartmental Sales	
.13	Sale of Power - Other Sales (Specify)	
.15	Sale of Water	
.19	Other Operating Income	
.2-	Credits to Operations (Cr) (GL 162)	
.21	Collections for Subsistence, Quar- ters, Services, etc.	
.22	Income from Grants and Sundry Disposals	
.23	Income from Recreational Fees PL 88-578	
.24	Income from Refuse Permit Fees	
.25	Income from Lakeshore Use Permit Fees	
.3-	Nonoperating Income (Cr) (GL 163)	
.31	Collections for Damages to Government Property	
.32	Disposal Receipts - Fee Land	
.33	Disposal Receipts - Buildings and Improvements	

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* <u>Account</u> <u>Number</u>	<u>Title</u>	*
680.34	Other Disposal Receipts	
.35	Other Nonoperating Income	
.4-	Retirement Receipts - Multiple	
	Purpose Projects (Cr) (GL 108. 3)	
.41	Fee Land	
.42	Buildings and Improvements	
.43	Other Disposal Receipts	
685.-	JOINT EXPENSES - MULTIPLE PUR- POSE PROJECTS (No General Ledger Account required)	
.1	Joint Facilities Expense Allocated to Electric Generation (Dr)	
.2	Joint Facilities Expense Allocated to Other Functions (Dr)	
686.	JOINT FACILITIES EXPENSE ALLO- CATION (Cr) (No General Ledger Account required)	
687.	ABANDONED AND RETIRED PROP- ERTY (Other than Multiple Purpose) (GL 132)	
688.	TRANSFERS TO PLANT IN SERVICE (PIS) FROM WORK IN PROGRESS (WIP) (GL 107)	
689.	NONFUNDED CONTRACTOR'S EARNINGS (GL 142)	
690.	EXPENDITURES - PRIOR YEARS (GL 131.241)	
691.-	TRANSFERS OF COST OR PROPERTY (Net) (GL 133.11)	
.1	(Reserved)	
.2	Other Transfer.	
.3	Payments to States	
.4	(Reserved)	
692.	INTEREST ON GOVERNMENT IN- VESTMENT (Cr) (GL 134)	
693.	INCOMPLETE REHABILITATION WORK - (Cr) (GL 107 or 171) (Reserved for COEMIS)	

<u>Feature Number</u>	<u>Title</u>
694.	FUNDS RETURNED TO U. S. TREASURY BY CORPS OF ENGINEERS (Dr) (GL 113.1; 135.1)
695.	FUNDS RETURNED TO U. S. TREASURY BY OTHER GOVERNMENT AGENCIES (Dr) (GL 113.1; 135.2)
696.-	NONREIMBURSABLE COSTS
.1	Operation and Maintenance (GL 136.11)
.2	Net Gain or Loss on Retirement of Land (Multiple Purpose Projects) (GI 136.6)
697.-	STATUS OF COST RECOVERY - REIMBURSABLE COSTS
.1	Results from Operations (GI 137.1)
.2	Net Gain or Loss on Retirement of Land (Multiple Purpose Projects) (GL 137.2)
.3	Investment Recovery on Non-Multiple Purpose Projects (GL 137.3)
698.	ADVANCES RECEIVED FOR OPERATION AND MAINTENANCE (Cr) (GL 143)

b. Descriptions of Permanent Features and Subfeatures for Operation and Maintenance Projects (General Ledger Account 171). With exception of certain subfeatures prescribed for specific purposes, adequate descriptions for the foregoing features are contained in ER 11-2-101 and ER 1130-2-337, pertinent General Ledger accounts, Chart B, Chapter 2, and in paragraph 8-8. Additional information with respect to specific subfeatures is furnished herein below.

<u>Feature Number</u>	<u>Feature Title and Description</u>
* 601.-	OPERATION OF LOCKS, DAMS AND RESERVOIRS
601.1	<u>Locks</u> . Includes all costs associated with operating lock gates and/or hoists and associated equipment; maintaining lock records; removing debris, ice and snow, cleanup of lock facilities; routine adjusting of meters, relays, instruments, radios and regular equipment; lubrication of equipment, and necessary materials, supplies, equipment and transportation costs associated with operation of the lock.

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- * 601.2 Dams (X01). Includes all costs associated with the operation of spillway gates, intake and outlet works, sluiceways and regulating orifices for reservoir regulation; removing and disposing of ice, snow, trash and debris on or in vicinity of dam or dam structures; cleanup of dam structures and facilities; routine testing and adjustment of gages, meters, instruments and relays in dam structure; removal, disposal and control of weeds, brush, trees and aquatic growths on earth-fill dams; grass cutting and disposal on earth-fill dams; and necessary materials, supplies, equipment and transportation associated with the operation of this activity. Costs associated with power intake Works should be included in 604. When this subfeature includes municipal or industrial water delivery facilities, a separate subfeature should be established to record appropriate costs for each such facility for cost allocation purposes.
- 601.3 Reservoirs (X02). Includes all costs to perform reservoir inspections and patrols; removal and control of trash and debris not covered in accounts associated with power plant and dam operation and recreation management; minor bank erosion control; minor cleaning of reservoir area for weed, brush, trees and aquatic growth, boundary surveillance and minor boundary maintenance; insect control; and elimination of health and safety hazards; necessary materials, supplies, equipment and transportation costs associated with this operation, activity.
- 602 OPERATION OF SERVICE FACILITIES.
- 602.1 Roads, Railroads and Bridges (X03). Includes all costs for operation of permanent roads - including the road across the top of the dam, and parking areas near the dam - railroads and bridges required for access and other purposes in connection with operation of the project. It also includes bridges provided as a project feature for the passage of highway and railway traffic over improved channels. This activity does not include access roads to recreational facilities and areas which will be charged to the feature cost code 606. Direct costs included in this activity are for example: snow and ice removal from project access roads, parking areas and walkways; sanding and salting project access roads, parking areas and walk-

<u>Subfeature Number</u>	<u>Subfeature Title and Description</u>
* 602.1 - continued:	ways; minor patching, signs, ditch cleaning, culvert cleaning and similar duties; bridge operation; cleanup of project roads, railroads and bridges and equipment, materials, supplies and transportation costs associated with these activities.
602.2	<u>Buildings, Grounds and Utilities</u> (X04). Includes all costs for the operation of project-owned permanent facilities such as operator*s quarters, administration and shop buildings, storage buildings and areas, garage buildings and areas, community buildings, local streets and sidewalks, landscaping, and electric, gas, water and sewage facilities and all security and protective measures. Where space in a dam, powerhouse and other basic structure is used in lieu of any of the above-mentioned buildings, such allocated space is not separated from the basic structure. Buildings which house operating machinery and serve other purposes as well are included in this activity but the cost of operation of the machinery is charged to the appropriate feature. Buildings which are used to house specific operating machinery, spare parts, equipment, etc., should be charged to the appropriate feature. It excludes costs associated with the operation of hydraulic models in South Pacific Division and excludes costs associated with feature cost code 606.
602.3	<u>Permanent Operating Equipment</u> (X05). Includes all costs for operation of all tools and equipment, such as laboratory, shop, warehousing, communications, surveys and transportation equipment and office furniture and equipment. Project-owned sedimentation and degradation measuring facilities, rainfall and stream-gaging device fixed sand by-passing systems and like equipment are also included. Includes direct costs of automotive and other equipment not assigned to specific features. Subsidiary accounts for vehicles will be maintained by group classifications as provided for Revolving Fund vehicles, with ledger format similar to Revolving Fund direct expense ledger. Operating costs of permanent equipment assigned to specific features will be charged to those features.
602.4	<u>Operation of Hydraulic Models In South Pacific Division</u> (E01). Includes all costs to operate buildings, grounds and utilities that are part of the Los Angeles-Long Beach and San Francisco Bay hydraulic models located in South Pacific Division.

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- * 603 OPERATION OF FLOOD CONTROL STRUCTURES.
- 603.1 Operation of Levees, Hurricane Barrier Gates, and Other Gated Flood Control Structures (F01). Includes all costs for operation of levees, hurricane barrier gates, and other gated flood control structures; removal of snow and ice from structures; and material, equipment, supplies and transportation costs required to perform this operating function.
- 603.2 Pumping Plant Operations (F02). Includes all costs for operating pumps and associated equipment; collecting and maintaining pumping plant operational records; routine replacement, purification and testing of insulating, lubricating and hydraulic oils; lubricating equipment; repacking glands and replacing electrical brushes; routine testing and adjustment of meters, relay, Instruments and similar equipment; maintenance of fire fighting equipment; supplies, tools and equipment required for operating equipment; and removing ice, debris and snow from equipment; necessary material, supplies, equipment and transportation costs associated with this operation activity.
- 604 OPERATION OF POWER PLANTS.
- 604.1 Operation Supervision and Engineering. Includes all costs for labor, material, and expenses incurred in the general supervision of the operation of hydraulic generating stations. Direct supervision of specific activities will be charged to the appropriate accounts. (For convenience, all general supervision and engineering of electric power production by power plant superintendent and staff assistants may be recorded in this account currently during the fiscal year. At end of the fiscal year, prior to closing the accounts for the fiscal year, the amount determined to be applicable to maintenance activities, will be transferred to Maintenance Supervision.)
- 604.2 Hydraulic Expenses. Includes all costs for labor, an expenses incurred in operating power intake works whether or not the powerhouse is an integral part of the intake dam.

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<u>Subfeature Number</u>	<u>Subfeature Title and Description</u>
604.3	<u>Electric Expenses</u> . Includes all costs for labor, materials, and expenses incurred in operating turbines, generators, auxiliary apparatus, switchgear, and other electric equipment to the point where electricity leaves for transmission by the marketing agency or other project. Keeping plant log and records and preparing reports of operation are included herein.
604.4	<u>Miscellaneous Hydraulic Power Generation Expenses</u> . Includes all costs for labor, materials, and expenses not specifically provided for in other power plant operation features. Includes custodial and other administrative services.
* 604.5	<u>Joint Expenses - Credit</u> . This subfeature will be credited with the services performed by power production facilities chargeable to nonpower producing facilities accounts, such as use of generator room crane to install lock equipment. This subfeature will be credited only with those charges made direct to budgeted items for services performed, which are not proper for inclusion in power production costs.
605	<u>NATURAL RESOURCE MANAGEMENT</u> .
605.1	<u>Management of Natural Resources (R01)</u> . Includes all costs associated with the management of soil, water, vegetation, fish and wildlife and other elements essential to the total ecological management of specific projects; management of permits issued under authority of Title 36 Code of Federal Regulations; outlease management activities; wildlife preservation or improvement activities; forestry and range activities; citation authority programs outside developed recreation areas; management of trails; erosion control; and fire prevention. This subfeature excludes costs associated with fish hatcheries, fish passage and cultural resource management. Also, natural resource activities conducted for the enhancement of recreation areas should be costed under subfeature 606.1.
605.2	<u>Operation of Fish Hatcheries (R05)</u> . Includes all costs associated with the operation of fish hatcheries, egg collecting stations and related facilities for provision of fish propagation. It does not include development activities included in feature cost code 607.54.

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- 605.3 Fish Passage Activities (R06). Includes all costs associated with operation of facilities and equipment for trapping, transportation and passage of fish at dams and navigation facilities. Facilities include ladders, elevators and locks. It does not include developmental activities included in feature cost code 607.54. Fish handling activities associated with dewatering, maintenance work, etc., are chargeable to the appropriate feature.
- 605.4 Management of Archaeological and Cultural Resources (R02). Includes all costs associated with identification, studies, literature searches, reconnaissance surveys, testing, and development of management plans for historical, archaeological and cultural resources. Also included are operations activities associated with identified historical, archaeological and cultural resources.
- * 605.5 Management of Wildlife Mitigation Features. Includes costs for operation and minor maintenance to comply with requirements in the HQUSACE approved wildlife mitigation plan. *
- 606 RECREATION MANAGEMENT.
- 606.1 Management of Recreation Areas and Facilities (R03). Includes all costs associated with rangers and recreation staff salaries, per diem, travel; signs and uniforms; costs of trash removal, cleanup, mowing, gate or park attendants, and other costs associated with management of recreation areas on the project including buildings, grounds, control of vegetation, roads, bridges, parking areas and permanent operating equipment utilized for recreation purposes. This includes costs of collecting and administering user fee programs at recreation sites. Also included in this account are costs for brochures and participation in recreation or public information-related exhibitions, public events, etc. This subfeature does not include costs related to the preparation of Master Plans,

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portions of Master Plans and other studies directly related to recreation management on the project nor costs for operating and managing visitor centers.

606.2

Operation of Visitor Centers (R04). Includes all costs associated with operations, including custodial duties and snow, ice and debris removal; lawn and shrubbery maintenance; utilities; exhibits; grounds and buildings material, and equipment costs. Any operational costs associated with visitor centers should not be charged to other accounts.

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<u>Subfeature Number</u>	<u>Subfeature Title and Description</u>
606.3	<u>Management of Recreation Areas and Facilities Using Special Recreation User Fee Funds</u> (R21). This subfeature is to be used to record all operation costs utilizing Special Recreation User Fee (SRUF) Funds. Includes all costs associated with the management of recreation areas and facilities as described in subfeature 606.1 where SRUF is applied.
606.4	<u>Master Plans</u> (ROB). Includes all costs related to the preparation of Master Plans and supplements, Operational Management Plans and other studies directly related to recreation or natural resource management of specific projects.
607	<u>CONDITION AND OPERATION STUDIES AND ACTIVITIES.</u>
607.1	<u>Dredging Studies.</u>
607.11	<u>Project Condition Sediment Surveys</u> (E04). Includes all costs required to perform surveys and associated analyses for the purpose of providing sedimentation conditions in reservoir projects and in navigation projects.
607.12	<u>Environmental Dredging Studies and Monitoring Activities</u> (E05). Includes all costs to perform study and analysis activities associated with long-range environmental activities related to waterways. These are activities which are needed to assure that appropriate information and requirements are fulfilled so that E&D for dredging can be completed on a timely basis when dredging is needed.
607.13	<u>Other Dredging Studies</u> (E03). Includes all costs for studies related to dredging activities not included in subfeature cost codes 607.11 and 607.12.
607.2	<u>Periodic Inspections.</u>
* 607.21	<u>Instrumentation</u> (E19). Includes all costs related to minor installations and routine maintenance of instruments in existing structures for safety evaluation purposes consistent with an approved plan. This includes instruments which allow the following types of measurements: horizontal and vertical movement, stresses and strains, pore pressure, phreatic surfaces, seismic effects, and seepage clarity and quantity. *

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- 607.22 Continuing Evaluation Data Gathering Inspections (E17). Includes all costs of obtaining, analyzing and reporting instrumentation data consistent with the approved plan for the project.
- 607.23 Formal Periodic Inspections (E06). Includes all costs related to the scheduled periodic inspections of projects and bridges needed to meet inspection frequency requirements of ER 1110-2-100.
- 607.24 Periodic Inspections Reporting (E20). Includes all costs for the preparation of the periodic inspection report and associated follow-on activity.
- * 607.3 Environmental Compliance Assessments. Costs for conducting ERGO compliance assessments and developing corrective action plans for deficiencies discovered during assessments. All ERGO assessments should be included under this subfeature. *
- 607.4 Dam Safety Activities.
- 607.41 Dam Safety Studies (E07). Includes all costs for reconnaissance studies and special engineering investigations for known or suspected dam safety deficiencies, such as seismic evaluations, seepage studies, erosion studies, etc.
- 607.42 Dam Failure Emergency Planning (E09). Includes all costs for dam failure training of project personnel, preparation of flood emergency plans, dam contingency plans, dam surveillance plans, and provision of technical assistance to local interests concerning dam failure.
- 607.5 Other Studies in Support of Operations.
- 607.51 Commercial Activities Studies (S01). Includes all costs of studies related to carrying out analyses of functions that could be performed by private industry according to guidelines in OMB Circular A-76.

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607.52

Energy Conservation Activities (S06). Includes all costs to initiate conservation/efficiency actions or actions to convert the energy demand from non-renewable resources to renewable resources (solar, hydropower, biomass or wind) at operational projects up to the engineering and design phase. Also includes costs to initiate or continue studies to develop or support potential energy conservation actions or activities.

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- 607.53 Other Condition and Operation Studies and Activities (E02). Includes all costs to prepare reconnaissance reports and studies related to the maintenance and rehabilitation at Corps operated and maintained Civil Works projects which are not already covered in other subfeature cost codes under feature cost code 607. Also included are hydrologic data collection and analysis not specified in feature cost code 609 as well as investigation of sunken vessels, the surveillance of northern boundary waters and the preparation of foundation reports, embankment criteria and operation and maintenance manuals.
- 607.54 Fisheries and Wildlife Development Activities (R07). Includes all cost of fish and wildlife studies applicable to a specific project and pro rata share of basin-wide fish and wildlife studies.
- 607.55 Commercial Activities Efficiency Reviews (S09). Includes all costs related to carrying out analyses of functions that have been exempted or excluded from the provisions of OMB Circular A-76 but are required to be subjected to an efficiency review under the OMB Productivity Improvement Program. Costs include those for preparation of the performance work statement and management study.
- 607.6 Hydraulic Model Studies (EOB). Includes all costs related to hydraulic model analyses for Corps operated and maintained projects prior to the engineering and design phase.
- * 607.7 Major Rehabilitation Evaluation Reports. Includes costs to initiate new, or continue ongoing, major rehabilitation evaluation reports. *
- 609 WATER CONTROL MANAGEMENT.

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- 609.1 Data Collection and Management for Water Control or Water Quality Activities (E10). Includes all costs related to operation and maintenance of equipment, personnel and space for data collection related to water control or water quality activities. It also includes funds transferred to other agencies and any similar items needed to accomplish this activity, excluding new water control data systems equipment under subfeature cost code 630.1.
- 609.2 Water Control.

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- * 609.21 Water Control Analysis.(E11). Includes all costs for preparation of routine regulation instructions and runoff forecasts, coordination with other agencies and entities, preparation of reservoir regulation manuals, dissemination of water control information, training, travel and other associated expenses required to make sound water control management decisions.
- 609.22 Water Control Studies (E11). Includes all costs for water management studies to improve efficiency or mitigate constraints on approved plans of regulation.
- 609.3 Water Quality.
- 609.31 Water Quality Analysis (E12). Includes all costs for reservoir and river analyses to improve the quality of water within and downstream from the reservoirs. This involves day-to-day decisions on multi-level releases and pro-rata share of office and computer facilities and other related costs associated with water control management.
- 609.32 Water Quality Studies (E12). Includes all costs related to studies of the means to mitigate water quality problems and studies to determine present and future water quality needs.
- 610 INSPECTIONS AND REPORTS.
- 610.1 Inspections.
- 610.11 Inspection of Completed Works (E13). Includes all costs related to the inspection of Federally-constructed, locally-operated and maintained projects with the exception of projects covered by P1 84-99 to assure compliance with local cooperative agreements.
- 610.12 Inspection of Completed PL 84-99 Works (E14). Includes all costs related to inspection of non-Federal flood protection or coastal emergency works constructed or rehabilitated under P1 84-99 to assure compliance with local cooperative agreements.
- 610.2 Reports. *

<u>Subfeature Number</u>	<u>Subfeature Title and Description</u>
* 610.21	<u>Answering Congressional Inquiries, White House Correspondence etc. (S02)</u> . Includes all costs incurred while answering Congressional inquiries and reports and other inquiries and reports. This subfeature cost code also includes costs for special reports such as responses to the Inspector General, Army Audit Agency and General Accounting* Office investigations of Civil Works O&M projects and activities.
610.22	<u>Energy Conservation Reports (S07)</u> . Includes all costs to prepare energy conservation reports and collect energy data for the Defense Energy Information System (DEIS) under DOD directives to prepare annual Installation Energy Plan (IEP).
611	<u>REAL ESTATE MANAGEMENT.</u>
611.11	<u>Management and Compliance Inspections of Leases, Out-grants, and Similar Agreements (P01)</u> .
611.11	<u>Major Compliance Inspections(P01)</u> . Includes costs of all effort incident to performing inspections of property granted to others for purposes such as commercial concessions, industrial uses, public park and recreation, quasi-public and group camp use, fish and wildlife habitat management, selected agricultural and grazing uses and reconveyance clauses/restrictions in deeds requiring at least annual inspection to assure compliance with terms and conditions of the grant. Includes preparation of reports, determination of compliance after vacation of property subsequent to expiration or revocation of grant and corrective measures where noncompliance is noted.
611.12	<u>Minor Compliance Inspections (P01)</u> . Includes the costs of all efforts incident to performing inspections of property granted or reserved to others for purposes such as road, street, waterline, powerline, and communication line rights-of-way and other uses covered by easements, licenses and permits that do not require an annual inspection to assure compliance with terms and conditions of grants. Includes report preparation, determination of compliance after vacation of property subsequent to expiration or revocation of grant, and corrective measures where noncompliance is noted.

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- * 611.2 Utilization Inspections.
- 611.21 Major Utilization Inspections (P02). Includes the costs of all effort incident to performing inspections of real property under the control of or subject to service agreement with the Corps where changes in utilization are known to occur frequently and substantially so as to require annual determination of proper utilization. Includes E.O. 12512 and E.G. 12411 surveys, BLM withdrawal reviews as applicable, and preparation of reports related to property utilization.
- 611.22 Minor Utilization Inspection (P02). Includes all costs related to efforts incident to performing inspections of recruiting offices, stream gage stations, radio operator sites, all other real property under the control of the Corps as well as property subject to utilization inspections under Memoranda of Agreement with other Federal agencies where utilization inspections are required on a less than annual frequency.
- 611.3 (Reserved).
- 611.4 Outgrants
- 611.41 Major Outgrants (P01). Includes all costs associated with efforts, including contractual services, directly or incident to granting the use of real or personal property to others or denial thereof, such as commercial concessions, industrial uses, public parks and recreation, quasi-public and group camp use, fish and wildlife management, complex agricultural and grazing uses, military maneuver operations, roads and utilities associated with relocation contracts and situations where availability determinations must be made. Includes the cost of preparation of management plans, review of master plans; supplements and appendices; screening with other Government agencies where appropriate, advertising, preparation and distribution of bids/proposals, mapping, negotiations, preparation and execution of outgrants, renewal, extension, and cancellation/termination documents, review of development plans and third party subgrants, responses to requests for use of real or related property; review of recreation cost-share, water storage contracts and application for mineral leases. *

<u>Subfeature Number</u>	<u>Subfeature Title and Description</u>
* 611.42	<u>Minor Outgrants</u> (P01). Includes all costs associated with all efforts related to outgranting the use of real or personal property to others, or the denial thereof, for purposes such as waterlines, powerlines, communication lines, hay and grazing purposes, roads, streets, and any other such uses where formal advertising is waived or considered not beneficial to the Government, as well as requests to drill for oil or gas on Government-owned property where no oil or gas lease is required. Includes survey and recommendation; mapping, negotiations, preparation and execution of outgrants, renewal, extension and cancellation/termination documents and responses to request for use of real or related personal property.
611.5	<u>Audits</u> (P07). Includes all costs related to the preparation of real estate audit assemblies, such as verification and authentication, by tract, each activity required in connection with acquisition, relocation, extinguishment of outstanding rights, land interchange, acquisition or subordination of third party interests, deficiency awards, disposal, etc.
612.-	<u>NATIONAL EMERGENCY PREPAREDNESS PROGRAM</u> Includes all costs of those planning and preparedness activities required to ensure that the division or district is ready to respond to a spectrum of national emergencies. Costs detailed under each subfeature of this feature are to be used in conjunction with activities approved under the category/class descriptions provided in ER 11-1-320. All personnel costs and any contracting required to accomplish approved activities will be reflected in the proper subfeature.
612.1	<u>Analysis/Studies</u> .
612.11	<u>Requirements Analysis</u> . Includes all costs for those activities involved in identifying and developing broad-based analysis, assessments, and studies used to support planning for national security and domestic emergencies.
612.12	<u>Research and Development</u> . Includes all costs associated with those research and data collection activities needed to carry out national emergency preparedness responsibilities.
612.2	<u>Plans/Standing Operating Procedures</u> .

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<u>Subfeature Number</u>	<u>Subfeature Title and Description</u>
* 612.21	<u>Operational Plans</u> . Includes all costs associated with the development, preparation, coordination, and publication of required plans, supplements, and manuals.
612.22	<u>Standing Operating Procedures</u> . Includes all costs associated with the development, preparation, coordination and publication of required standing operating procedures.
612.3	<u>Preparedness and Readiness Activities</u> .
612.31	<u>Resource Management Activities</u> . Includes all costs associated with the program management activities required to support preparedness efforts such as general coordination, personnel administration, general correspondence preparation, budget development, program reporting and other general support activities.
612.32	<u>Specialized Training</u> . Includes all costs associated with the development of training programs, conducting training sessions, procurement of required training aids, and participation in inter- or intra-agency training (courses, seminars, workshops, etc.).
612.33	<u>Intergovernmental Activities and Services</u> . Includes all costs associated with those activities and services performed in conjunction with other Federal, state and local agencies to define mission and capabilities, to establish a mechanism for mutual support, and to establish a communication link which would continue to exist after a national security or domestic emergency.
612.4	<u>Readiness Exercises</u> .
612.41	<u>JCS/DA</u> . Includes all costs associated with the development of, preparation for and participation in JCS/DA directed exercises to test plans, personnel, training and facilities to ensure readiness to respond.
612.42	<u>HQUSACE/COREX</u> . Includes all costs associated with the development of, preparation for and participation in HQUSACE/COREX directed exercises to test plans, personnel, training and facilities to ensure readiness to respond.

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<u>Subfeature Number</u>	<u>Subfeature Title and Description</u>
* 612.43	<u>Division District</u> . Includes all costs associated with the development of, preparation for and participation in division/district directed exercises to test plans, personnel, training and facilities to ensure readiness to respond.
612.44	<u>Intergovernmental</u> . Includes all costs associated with the development of, preparation for and participation in intergovernmental exercises to test plans, personnel, training and facilities to ensure readiness to respond.
613	<u>OCCUPATIONAL AND SAFETY HEALTH ACT ACTIVITIES</u> .
613.1	<u>OSHA Inspections</u> (S03). Includes all costs for special inspections to evaluate serious health or safety hazards at completed project and other inspections required by AR 385-10. This subfeature also includes costs for annual IH surveys.
613.2	<u>OSHA Medical Exams</u> (S04). Includes all costs for pre-employment and annual, job-related medical exams for Corps employees working directly at completed projects and who meet medical surveillance or hearing conservation program inclusion criteria of ER 385-1-89 and for Corps employees who are required to use respiratory protection or perform diving.
614	<u>PREVENTION OF OBSTRUCTIVE AND INJURIOUS DEPOSITS</u> (N02). Includes all costs related to the prevention of obstructive and injurious deposits as authorized by the act approved 29 June 1888, as amended. Also includes any required ground or aerial surveillance and follow-up actions on violations.
615	<u>GENERAL REGULATORY FUNCTIONS</u> .
615.1	<u>Processing of Permits</u> (G01). Includes all costs related to the review and evaluation of permit applications under sections 9, 10, 103, and 404 as well as assessments, EIS*s and other NEPA work supporting this review. Cultural resource investigations, jurisdiction determinations, public hearings, and other activities related to applications evaluation are included as are general permit development and consideration of activities under general permits. Support items such as automated permit tracking systems or other computer or micro graphic support are also included.

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- * 615.2 Enforcement and Surveillance (G02). Includes all costs related to compliance inspections, ground and aerial surveillance, unauthorized activities and jurisdiction determinations related to enforcement actions and follow-up on violations.
- 615.3 Navigability and Miscellaneous Studies (G03). Includes all costs related to studies such as jurisdiction studies, mapping, wetland studies, shoreline inventories, and collection of data for environmental data bases.
- 615.4 Other Regulatory Functions (G04). Includes all regulatory costs related to administration of the miscellaneous regulations such as fairways, navigation regulations, danger zones, restricted areas, plus review of 402 applications.
- 616 LAW ENFORCEMENT.
- 616.1 Law Enforcement Contract Agreements Costs (R09). Includes all costs of contracts or cooperative agreements for law enforcement with states and their political subdivisions under P1 94-587.
- 616.2 Supervision of Law Enforcement Contracts/Agreements (R09). Includes all technical and administrative charges for law enforcement activities which are not direct contract costs.
- 619 PROJECT OPERATIONS MANAGEMENT.
- 619.1 Project/Resident/Area Office. Includes costs for field personnel, both technical and administrative, and necessary supplies and materials located directly at the project/resident/area office site in support of an operational activity or contract which cannot be charged to a specific operations feature cost. This subfeature does not include costs for supervision of law enforcement contracts (subfeature cost code 616.2), condition and operation studies and activities (feature cost code 607), water control management (feature cost code 609), inspections and reports (feature cost code 610) and real estate management (feature cost code 611). *

<u>Subfeature Number</u>	<u>Subfeature Title and Description</u>
* 619.2	<u>District Office</u> . Includes all costs originating in the district office of a technical and administrative nature in support of operations activities which cannot be charged to a specific operations feature cost. This subfeature does not include costs for supervision of law enforcement contracts (subfeature cost code 616.2), condition and operation studies and activities (feature cost code 607), power plant supervision and engineering (feature cost code 604), inspections and reports (feature cost code 610), and real estate management (feature cost code 611), or any other activity that is more appropriately chargeable to a specific operations feature account.
	(2) <u>Maintenance Accounts including Additions and Retirements.</u> (General Ledger Accounts 107, 108.2, and 171).
620	<u>LANDS AND DAMAGES.</u>
620.1	<u>Planning.</u>
620.11	<u>Pre-Authorization Planning</u> (P03). Includes all costs, except appraisal effort, directly associated with real estate planning during pre-authorization stages of a project, including preparation and review of real estate data in survey reports, feasibility studies, etc.; preparation of real estate planning reports and supplements thereto; preparation of site reports; etc.
620.12	<u>Post-Authorization Planning</u> (P03). Includes all costs, except appraisal effort, directly associated with real estate planning during post-authorization stages of a project, including preparation of real estate design memoranda and supplements thereto; preparation and review of real estate data in master plans, supplements and appendices; preparation of cemetery relocation plans; survey of potential replacement housing (PL 91-646); public meetings; etc.
620.13	<u>Attorneys* Opinions of Compensability</u> (P03). Includes all costs associated with the preparation of attorneys* opinion of compensability incorporated in relocations design memoranda.
620.2	<u>Acquisition</u> (P03). Includes all costs (except leasehold, local cooperation agreements and temporary permits) *

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- * 620.2- continued both staff and contractual services, directly incident to acquisition of real property and interests therein by purchase, condemnation, donation, exchange, reassignment transfer from other Federal agencies, permits, etc.
- 620.21 Mapping and Surveying, and Tract Ownership Data (P03). Includes all costs in connection with tract ownership data, surveys, writing descriptions, and mapping for real estate acquisition purposes.
- 620.22 Title Evidence (P03). Includes all costs in connection with obtaining title evidence.
- 620.23 Negotiations and Closings (P03). Includes all costs in connection with all negotiations conducted for acquisition of real property or interests therein by purchase, donation, exchange, reassignment or transfer; closing land purchase cases; title curative work; recordings of deeds, etc.; delivery of checks to landowners; preparation of attorneys* final opinions; negotiating relocation agreements; obtaining rights of entry for construction, and filing claims for water rights.
- 620.24 Condemnation (Pre-DT Filing) (P03). Includes all costs in connection with preparation of condemnation assemblies, including declarations of taking and the processing thereof, up to and including the filing of the case.
- 620.3 Appraisals (P03).
- 620.31 Staff Appraisals. Includes the costs of all effort of staff appraisers involved in completing appraisal reports such as inspecting the subject property, compiling and analyzing market, cost and Income data, reviewing courthouse records, obtaining necessary information from other government agencies, preparing appraisal exhibits and appraisal review. Includes appraisals for the following purposes: acquisition, disposal, outgranting, mineral reports, timber cruises, gross appraisals, damage claims, homeowners assistance, planning, market analysis/feasibility reports.
- 620.32 Contract Appraisals. Includes all costs associated with effort by contractor personnel involved in completing appraisal reports. Also includes costs associated with appraisal review and each contract or purchase order for *

<u>Subfeature Number</u>	<u>Subfeature Title and Description</u>
620.32-continued	appraisal services such as inspection of property and comparable sales, review and/or inspection of comparative income, and cost information, selection of potential contract appraisers, negotiation of contracts and contract administration, and provision of technical assistance and advice to contract appraisers.
620.4	<u>Relocations, Condemnation, and Disposals.</u>
620.41	<u>Relocation Assistance (PL 91-646)</u> (P03). Includes all costs incident to providing relocation assistance and advisory services to displaced owners and/or tenants, including processing of applications for relocation payments and processing appeals.
620.42	<u>Condemnation (Post-DT Filing)</u> (P03). Includes all costs involved in completing condemnation cases such as court exhibits, preparation for trials, testifying, stipulated settlement proposals, revestment actions, and other assistance to the Department of Justice.
620.43	<u>Disposals</u> (P03). Includes all costs, including contractual services, involved in planning and accomplishing the disposition of real property and components thereof by sale, transfer, etc. Includes reviews, surveys and recommendations; preparation of maps, screening, advertising or waiver thereof, preparation and distribution of bid documents, negotiations, preparation and execution of disposal documents; sales contract administration; responses to requests for disposal of real property or components thereof.
* 620.44	<u>Relocation-Assistance (Department of the Army Relocation Services for Employees (DARSE) program)</u> (P03). Includes activity under the DARSE program, such as preliminary data collection, coordination and liaison between employee and contractor, review and appeal of complaint process. *
620.5	<u>Temporary Permits</u> (P03). Includes all costs incident to obtaining real estate use rights by permit, etc., for conducting military maneuvers, surveys, exploration and other short-term use. Includes procurement of ownership data, mapping, legal descriptions, negotiations, and the filing of condemnation, if necessary. Also, includes damage settlements thereunder.
620.6	<u>Encroachments</u> (P04). Includes all costs, except boundary line surveys and remarking in resolution of encroachments on project lands.

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- 620.7 Timber Harvest (P08). Includes all administrative costs incurred in connection with the timber harvesting program, such as contract administration, inspection, and staff supervision of production and harvesting of timber. Reimbursements will be credited to subfeature 680.234, Other Nonoperating Income.
- 620.8 Boundary Monumentation.
- 620.81 Boundary Monumentation (P05). Includes all costs for the initial boundary line surveys and marking.
- 620.82 Boundary Maintenance and Rectification (P06). Includes all costs to resurvey and remark boundary lines and replace boundary monumentation. Also includes resurveying and remarking boundary lines for the purpose of settling boundary line disputes.
- 620.9 Real Estate Payments (P03).
- 620.91 Land Payments. Includes costs for negotiated purchase of real property or interest therein; transfers from other Government agencies with reimbursements; payments to U.S. District Courts for acquisition by Declaration of Taking (D/T), including deficiency judgments, interest payments, stipulated settlements, and judgments in straight condemnation; payments to local interests as reimbursement for rights-of-way, and costs and expenses arising under Sections 303 and 304, PL 91-646; dollar costs at time negotiated offer (option) accepted; check issued for filing of D/T or payment of deficiency; or reimbursement to other agencies.
- 620.92 Relocation Assistance Payments (PL 91-646). Includes costs for relocation expenses of owners and tenants and other losses and damages incurred as a direct result of moving occasioned by acquisition of land; other payments or expenses incurred under Sections 205, 206, and 215, PL 91-646. Dollar costs are to be shown as of the time payments accrue.
- 620.93 Damage Payments. Includes costs for claims arising from use and occupancy of real property in and to which fee, easements, or lesser interests were not acquired; payments for damage settlements under rights of entry. Costs are to be shown as of the time payments accrue.
- 621 MAINTENANCE OF DAMS.

<u>Subfeature Number</u>	<u>Subfeature Title and Description</u>
621.1	<u>Dam Joint Use Facilities.</u>
621.11	<u>Dam Maintenance (X06).</u> Includes direct costs for the maintenance, repair, replacement, betterment and additions to, or retirement of joint use facilities and equipment for dams, spillways, outlet works and auxiliary dams. This subfeature also includes costs for spare parts, special tools, miscellaneous supplies and materials and transportation costs required to perform this maintenance function.
621.12	<u>Dam Safety Modification (X12).</u> Includes direct costs for work pertaining to maintenance, repair or replacement of dam facilities as identified in approved dam safety reconnaissance studies and/or special investigation reports.
621.13	<u>Correction of OSHA Deficiencies on Dam Structures (SOS).</u> Includes costs for correction of OSHA deficiencies identified by OSHA inspections of dam structures and facilities.
621.14	<u>Maintenance of Dam Structures for Energy Conservation (SOB).</u> Includes all costs for developing, maintaining and/or installing facilities and equipment on dam structures and facilities (see subfeature 621.11) which will contribute to energy conservation.
621.15	<u>Instrumentation on Dam Structures (E19).</u> Includes all costs related to major installations of instruments for safety evaluation purposes consistent with an approved plan. They include instruments which allow the following types of measurements: horizontal and vertical movement, stresses and strains, pore pressure, phreatic surfaces, seismic surfaces and seepage clarity and quantity.
* 621.16	<u>Environmental Compliance at Dam Structures CR22).</u> Costs for correcting deficiencies to comply with applicable Federal, state, and local environmental laws and regulations, including correcting findings

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- * 621.16 continued identified in ERGO assessments. Do not include normal O&M of the environmental systems under this subfeature. Normal O&M costs should be charged to the feature the system supports. Do not include ERGO assessments under this subfeature. Assessment costs should be included under subfeature number 607.3.
- 621.2 Reservoir Maintenance (X07). Includes all costs for maintenance, repair, replacement or betterment and additions to, or retirement of, the reservoir and facilities. These costs include floating trash booms; trash racks; erosion control; drainage; removal of debris or aquatic growth to ensure proper functioning of the reservoir; rim grouting or mine sealing, etc., to prevent leakage, etc., that are not directly associated with any other specific feature or subfeature. *
- 622 LOCK MAINTENANCE.
- 622.1 Lock and Salt Water Control Structure Maintenance (N03). Includes all costs for the maintenance, repair, replacement, betterments and additions to, or retirement of, the lock structure and facilities for passage of waterborne traffic, including gates, valve operating machinery and shelter cribs, fills, lock walls, and guide and guard walls including dolphin within the lock approaches for tie up, guard, or guide purposes. This subfeature also includes related costs for spare parts, replacements, additions, special tools, miscellaneous supplies and materials and transportation costs for performing this maintenance function.
- 622.2 Correction of OSHA Deficiencies on Lock Structures (S05). Includes all costs for correction of OSHA deficiencies identified during OSHA inspections of lock structures and facilities (see subfeature 622.1).

<u>Subfeature Number</u>	<u>Subfeature Title and Description</u>
622.3	<u>Maintenance of Lock Structures for Energy Conservation</u> (S08). Includes all costs for developing, maintaining and/or installing facilities and equipment on lock structures and facilities (see subfeature 622.1) which will contribute to energy conservation.
622.4	<u>Instrumentation on Lock Structures</u> (E19). Includes all costs related to major installations of instruments for safety evaluation purposes consistent with an approved plan. This includes instruments which allow the following types of measurement: horizontal and vertical movement, stresses and strains, pore pressure, phreatic surfaces, seismic surfaces, and seepage clarity and quantity.
* 622.5	<u>Environmental Compliance at Lock Structures</u> (R22). Costs for correcting deficiencies to comply with applicable Federal, state, and local environmental laws and regulations, including correcting findings identified in ERGO assessments. Do not include normal O&M of the environmental systems under this subfeature. Normal O&M costs should be charged to the feature the system supports. Do not include ERGO assessments under this subfeature. Assessment costs should be included under subfeature number 607.3.
623	<u>POWER PLANT MAINTENANCE</u> . Costs for each subfeature for this feature will be further broken out into the following sub-subfeatures: Supervision and Engineering - Costs of labor, material and expenses incurred in <u>general</u> supervision of maintenance of hydraulic power generating stations. <u>Direct</u> supervision of specific jobs shall be charged to the appropriate maintenance feature. Maintenance of Structures - Costs of labor, material and expenses incurred in the maintenance, repair, replace-

<u>Subfeature Number</u>	<u>Subfeature Title and Description</u>
* 623- continued	<p>ments, betterment and addition to or retirement of powerhouse, switchyard and intake works whether or not the powerhouse is an integral part of the intake dam.</p> <p>Maintenance of Electric Plant - Costs of labor, material and expenses incurred in the maintenance, repair, replacement, betterment and addition to or retirement of the power plant generating and accessory electrical equipment and switchyard electrical equipment.</p> <p>Maintenance of Miscellaneous Hydraulic Plant - Costs of labor, material, and expenses incurred in the maintenance, repair, replacement, betterment and addition to or retirement of the power plant and switchyard miscellaneous hydraulic plant.</p>
623.1	<p><u>Scheduled Power Plant Maintenance</u> (H03). Includes all costs for performing cyclically scheduled maintenance of all power plant structures and facilities specifically required for the production, transmission, and distribution of power. Cyclically scheduled maintenance is defined as maintenance that is performed in intervals not exceeding four years. Power plant maintenance work includes:</p> <p>Maintenance, repair, replacements, betterments, and addition to or retirement of all power plant structures; of facilities and equipment required for the production, transmission and distribution of electrical power including but not limited to the powerhouse, spillway, low-flow bypass systems, storage facilities, turbines, motors, pumps, generators and governors; of all accessory electrical equipment and control systems; of all water, air and oil systems; of all intake structures with electrical and mechanical equipment; of the trail race, switchyard, transformer yard, elevators, trash racks; and of lighting and interior power distribution systems, cable tunnels, and conduit runs.</p> <p>Spare parts, special and regular tools, supplies and equipment, scaffolding and rental of specialized equipment.</p> <p>Labor, materials, and incidental expenses incurred to maintain maintenance records; expenses Incurred by the power plant superintendent and staff assistants In the</p>

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623.1- continued	general supervision of the maintenance of the hydraulic generating station; and transportation and per diem costs required to perform power plant maintenance functions. Costs for this subfeature will be further broken out as follows:
	623.11 Maintenance Supervision
	623.12 Maintenance of Structures
	623.13 Maintenance of Electric Plant
	623.14 Maintenance of Miscellaneous Hydraulic Plant
*	623.15 Maintenance of Power Intake Works *
623.2	<u>Nonscheduled Power Plant Maintenance (H02)</u> . Includes costs for performing noncyclical maintenance of power plant structures and facilities. Noncyclical maintenance is defined as any maintenance performed because of the breakdown of equipment and facilities or any maintenance not performed within a four-year cycle. Maintenance activities included in this subfeature are those activities detailed in subfeature cost code 623.1 which are of a noncyclical nature. Costs for this subfeature will be further broken out as follows:
	623.21 Maintenance Supervision
	623.22 Maintenance of Structures
	623.23 Maintenance of Electric Plant
	623.24 Maintenance of Miscellaneous Hydraulic Plant
*	623.25 Maintenance of Power Intake Works *
623.3	<u>Comprehensive Replacement of Power Plant Support Equipment and Facilities (H04)</u> . Includes all costs for a comprehensive equipment replacement program for power plant equipment which, viewed as an entire system, is at or near the end of its economic life and, therefore, replacement is needed to enhance efficiency and effectiveness of continued power plant operation. Costs for this subfeature will be further broken out as follows:
	623.31 Maintenance Supervision
	623.32 Maintenance of Structures
	623.33 Maintenance of Electric Plant
	623.34 Maintenance of Miscellaneous Hydraulic Plant
*	623.35 Maintenance of Power Intake Works *
623.4	<u>Correction of OSHA Deficiencies on Power Plant Structures (S05)</u> . Includes all costs for correction of OSHA deficiencies identified during OSHA inspections of power plant structures and facilities. Costs for this subfeature will be further broken out as follows:

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623.4-
continued

- 623.41 Maintenance Supervision
- 623.42 Maintenance of Structures
- 623.43 Maintenance of Electric Plant
- 623.44 Maintenance of Miscellaneous
Hydraulic Plant
- 623.45 Maintenance of Power Intake Works

623.5

Maintenance of Power Plant Structures for Energy Conservation (508). Includes all costs for developing, maintaining and/or installing facilities and equipment on power plant structures which will contribute to energy conservation. Costs for this subfeature will be further broken out as follows:

- 623.51 Maintenance Supervision
- 623.52 Maintenance of Structures
- 623.53 Maintenance of Electric Plant
- 623.54 Maintenance of Miscellaneous
Hydraulic Plant
- 623.55 Maintenance of Power Intake Works

* 623.6

Environmental Compliance at Power Plant Structures (R22). Costs for correcting deficiencies to comply with applicable Federal, state, and local environmental laws and regulations, including correcting findings identified in ERGO assessments. Costs for this subfeature will be further broken out as follows:

- 623.61 Maintenance Supervision
- 623.62 Maintenance of Structures
- 623.63 Maintenance of Electric Plant
- 623.64 Maintenance of Miscellaneous
Hydraulic Plant

Do not include normal O&M of the environmental systems under this subfeature. Normal O&M costs should be charged to the feature the system supports. Do not include ERGO assessments under this subfeature. Assessment costs should be included under subfeature number 607.3.

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624

NATURAL RESOURCE FACILITIES.

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Subfeature Title and Description

- 624.1 Maintenance of Natural Resource Facilities (R10).
Includes all costs to perform maintenance needed
to preserve natural resources and associated
facilities located on project lands. This
subfeature does not include maintenance of fish
hatcheries.
- 624.2 Maintenance of Fish Hatcheries and Fish Passage
Facilities (R11). Includes all costs required to
maintain fish hatcheries and fish passage
facilities.
- 624.3 Mitigation of Archaeological and Cultural
Buildings. Sites. Structures or Objects (R17).
Includes all costs for protecting, recovering,
preserving or otherwise mitigating significant
archaeological and/or cultural buildings, sites,
structures or objects. This subfeature covers
costs only during the recovery, preservation or
mitigation activity.
- 624.4 Environmental Compliance at Natural Resource
Facilities (R22). Costs for correcting
deficiencies to comply with applicable Federal,
state and local environmental laws and
regulations, including correcting findings
identified in ERGO assessments. Do not include
normal O&M of the environmental systems under this
subfeature. Normal OSM costs should be charged to
the feature the system supports. Do not include
ERGO assessments under this subfeature. Assessment
costs should be included under subfeature number
607.3.
- * 624.5 Maintenance of Wildlife Mitigation Features.
Maintenance costs to comply with HQUSACE approved
wildlife plan.
- 625 MAINTENANCE OF NON-RECREATIONAL ROADS. RAILROADS
AND BRIDGES.

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Subfeature Title and Description

625.1

Non-Recreational Road. Railroad and Bridge
Maintenance (X08). Includes all costs required for
the maintenance, repair, replacement, betterment
and additions to, or retirement of, non-
recreational project access roads - including the
road across the dam, parking areas, bridges and
railroads and walkways. This subfeature also

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<u>Subfeature Number</u>	<u>Subfeature Title and Description</u>
* 625.1- continued	includes related costs for spare parts, special tools, miscellaneous materials and supplies and transportation costs associated with this maintenance function.
625.2	<u>Correction of OSHA Deficiencies on Roads, Railroads and Bridge Structures</u> (S05). Includes all costs for correction of OSHA deficiencies identified during inspections of project roads, railroads and bridge structures.
625.3	<u>Maintenance of Road, Railroad and Bridge Structures for Energy Conservation</u> (S08). Includes all costs for developing, maintaining and/or installing facilities and equipment on road, railroad and bridge structures for the purpose of energy conservation.
626	<u>BREAKWATER, JETTY AND SEAWALL MAINTENANCE.</u>
626.1	<u>Breakwater Jetty and Seawall Maintenance</u> (N04). Includes all costs for the maintenance, repair, replacement, betterment and additions to, or retirement of breakwaters, seawalls, piers, and similar structures for the protection of harbors, navigation and port facilities against the force of waves and encroachment of seas or lakes by direct wave action. Other structures included in this subfeature are jetties, groins and like structures provided in seas, lakes, rivers, canals, exposed tidal waters, and harbors to control water flow and current to maintain stability of the adjacent land. This subfeature also includes related costs for spare parts, special tools, miscellaneous materials and supplies and transportation costs associated with this maintenance function.
626.2	<u>Correction of OSHA Deficiencies on Breakwaters and Seawalls</u> (S08). Includes all costs for correction of OSHA deficiencies identified during OSHA inspections of structures listed under subfeature cost code 626.1.
626.3	<u>Maintenance of Breakwaters and Seawalls for Energy Conservation Purposes</u> (S08). Includes all costs for developing, maintaining and/or installing facilities and equipment on structures listed under subfeature cost code
627	<u>MAINTENANCE OF LEVEES AND FLOODWALLS AND OTHER NON-DREDGING FLOOD CONTROL MAINTENANCE.</u>

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<u>Subfeature Number</u>	<u>Subfeature Title and Description</u>
627.1	<u>Maintenance of Levees. Floodwalls. Hurricane Barriers and Other Flood Control Structures (F03).</u> Includes all costs for the maintenance, repair, replacement, betterment and additions-to, or retirement of, embankments, walls, and other structures to protect areas from inundation. This includes direct costs for removal of trees, brush, accumulated snags, drifts and debris from canals and waterways for flood control and major drainage purposes; and direct costs for the repair, replacement, betterment and additions to, or retirement of, channel improvement structures and revetments, linings, dikes, jetties, bulkheads and buildings (when provided for flood control). This subfeature also includes related costs for materials, supplies, special tools and transportation costs associated with this maintenance function.
627.2	<u>Correction of OSHA Deficiencies on Levees. Floodwalls. Hurricane Barriers and Other Flood Control Structures (S05).</u> Includes all costs for correction of OSHA deficiencies identified during OSHA inspections of structures listed under subfeature cost code 627.1.
627.3	<u>Maintenance of Levees. Floodwalls. Hurricane Barriers and Other Flood Control Structures for Energy Conservation (S08).</u> Includes all costs for developing, maintaining and/or installing facilities and equipment on structures listed under subfeature cost code 627.1 for the purposes of energy conservation.
627.4	<u>Instrumentation on Levees. Floodwalls. Hurricane Barriers, and Other Flood Control Structures (E19).</u> Includes all costs related to major installations of instruments for safety evaluation purposes consistent with an approved plan. They include instruments which allow the following types of measurements; horizontal and vertical movement, stresses and strains, pore pressure, phreatic surfaces, seismic surfaces, and seepage clarity and quantity.

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- * 627.5 Environmental Compliance at Flood Control Structures (R22). Costs for correcting deficiencies to comply with applicable Federal, state and local environmental laws and regulations, including correcting findings identified in ERGO assessments at structures listed under subfeature cost code 627.1. Do not include normal O&M of the environmental systems under this subfeature. Normal O&M costs should be charged to the feature the system supports. Do not include ERGO assessments under this subfeature. Assessment costs should be included under subfeature number 607.3. *
- 628 PUMPING PLANT MAINTENANCE.
- 628.1 Maintenance of Pumping Plants (F04). Includes all costs for the maintenance, repair, replacement, betterment and additions to, or retirement of, pumping plants. This includes such items as buildings, pumps and prime movers including power supplies, controls, piping and all other associated facilities. It also includes related costs for spare parts, replacements, additions, special tools, miscellaneous materials and supplies and transportation costs associated with this maintenance function.
- 628.2 Correction of OSHA Deficiencies on Pumping Plants (S05). Includes all costs for correction of OSHA deficiencies identified during OSHA inspections on structures listed under subfeature cost code 628.1.
- 628.3 Maintenance of Pumping Plants for Energy Conservation (S08). Includes all costs for developing, maintaining and/or installing facilities and equipment on structures listed under subfeature cost code 628.1 for purposes of energy conservation.
- * 628.4 Environmental Compliance at Pumping Plants (R22). Costs for correcting deficiencies to comply with applicable Federal, state and local environmental laws and regulations, including correcting

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<u>Subfeature Number</u>	<u>Subfeature Title and Description</u>
* 628.4 continued	findings identified in ERGO assessments at structures listed under subfeature cost code 628.1. Do not include normal O&M of the environmental systems under this subfeature. Normal O&M costs of the environmental systems should be charged to the feature the system supports. Do not include ERGO assessments under this subfeature. Assessment costs should be included under subfeature number 607.3.
629	<u>MAINTENANCE OF RECREATIONAL FACILITIES.</u> *
629.1	<u>Maintenance of Recreation Facilities Including Buildings, Grounds and Utilities (R14).</u> Includes all costs for the maintenance, repair, replacement, betterment and additions to, or retirement of, recreation facilities including campgrounds, picnic areas, public use facilities, boat ramps, parking areas, roads, grounds, utilities associated with recreation use, buildings used for recreation purposes or the collection of fees and other structures used to support the recreation function. This subfeature also includes related costs for spare parts, replacements, additions, special tools, miscellaneous materials and supplies, transportation costs and equipment usage. This subfeature does <u>not</u> include costs for the maintenance of visitors* centers and correction of sanitation deficiencies.
629.2	<u>Road and Bridge Maintenance. Recreational (R12).</u> Includes all costs required for the maintenance, repair, replacement, betterment and additions to, or retirement of, roads, parking areas, bridges and walkways associated with recreational development.
629.3	<u>Erosion Control in Recreational Area (R13).</u> Includes all costs for control of erosion endangering recreational areas or facilities.

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- 629.4 Maintenance of Visitor Centers (R15). Includes all costs for the maintenance, repair, replacement, betterment and addition to, or retirement of, visitor center buildings, grounds, exhibits and utilities. This subfeature also includes related costs for spare parts, replacements, additions, special tools and equipment usage.
- 629.5 Maintenance and Purchase of Permanent Operating Equipment for Recreation Purposes (R16). Includes all costs in connection with the maintenance, repair, replacement and addition to, or retirement of, permanent operating equipment used to support the recreation function of the project.
- 629.6 Correction of OSHA Deficiencies on Recreational Facilities (S05). Includes all costs for correction of OSHA deficiencies identified during OSHA inspections of recreational facilities and equipment.
- 629.7 Maintenance of Recreational Facilities for Energy Conservation (S08). Includes all costs for developing, maintaining and/or installing facilities and equipment on recreation facilities and equipment listed in subfeature cost codes 629.1, 629.2, 629.4, 629.5 and 629.8 for purposes of energy conservation.
- 629.81 Correction of Sanitary Deficiencies (R18). Includes all costs for the correction of sanitary deficiencies in violation of Federal, state or local standards (formerly identified under the Construction, General, 710 account).
- 629.82 Cost Shared Recreation Development Contracts (Rig). Includes all cost shared recreation contract costs excluding those costs charged to projects within project category/class/subclasses 115, 122, 213, 224 and 230.

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<u>Subfeature Number</u>	<u>Subfeature Title and Description</u>
629.83	<u>Cost Shared Recreation Development Negotiations</u> (R19). Includes all costs associated with negotiations and/or monitoring of cost shared recreation development, including both PL 89-72 and Cost Shared Recreation Development contracts. This subfeature does not include actual contract costs.
629.9	<u>Maintenance of Using Special Recreation User Fees</u> (R20). This subfeature is to be used to record all maintenance costs utilizing Special Recreation User Fee (SRUF) Funds. Includes all costs associated with the maintenance of recreation areas and facilities as described in subfeatures 629.1, 629.2, 629.3, 629.4 and 629.5.
* 629.11	<u>Environmental Compliance at Recreation Facilities</u> (R22). Costs for correcting deficiencies to comply with applicable Federal, state and local environmental laws and regulations, including correcting findings identified in ERGO assessments. Do not include normal O&M of the environmental systems under this subfeature. Normal O&M costs should be charged to the feature the system supports. Do not include ERGO assessments under this subfeature. Assessment costs should be included under subfeature number 607.3.
630	<u>MAINTENANCE AND/OR PURCHASE OF NON-RECREATIONAL PERMANENT OPERATING EQUIPMENT.</u>

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Subfeature Title and Description

- * 630.1 Purchase of Water Control Data System Equipment (E15). Includes all costs for the purchase of all new equipment (upgraded or expansion) used to acquire, process, display, and distribute data associated with project regulation (water control). This category is to include only those costs related to equipment justified in the Division Water Control System Master Plan approved by DAEN-CWH. Costs for equipment that serves more than one project should be included in the Revolving Fund appropriation.
- 630.2 Maintenance and/or Purchase of Non-Recreational Permanent Operating Equipment (X11). Includes all costs for the maintenance, repair, replacement, betterment and additions to, or retirement of, permanent operating equipment not used to support the recreation function. Also included are related costs for spare parts, replacements, additions, special tools, miscellaneous materials and supplies, transportation costs and equipment usage.
- 630.3 Correction of OSHA Deficiencies on Permanent Operating Equipment (S05). Includes all costs for correction of OSHA deficiencies identified during OSHA inspections of permanent operating equipment.
- 630.4 Maintenance and/or Purchase of Permanent Operating Equipment for Energy Conservation (S08). Includes all costs for developing, maintaining and/or installing facilities and equipment on non-recreational facilities in sub-feature cost codes 630.1 and 630.2 for purposes of energy conservation.
- 631 BANK STABILIZATION, MAINTENANCE OF REVETMENTS AND DIKES AND OTHER MEASURES TO PREVENT SLOUGHING OR MEANDERING OF CHANNELS (X10). Includes all costs for the maintenance, repair, replacement, betterment and additions to, or retirement of, revetments, linings, training dikes, bulkheads and other structures, and/or measures to prevent erosion, sloughing or meandering of channels for non-navigation purposes. Also included are related costs for spare parts, replacements, additions, special tools, miscellaneous materials and supplies, transportation costs and equipment usage.
- 632 UTILITIES SUPPLIES MAINTENANCE AND/OR CONSTRUCTION OF NON-RECREATIONAL BUILDINGS AND GROUNDS. *

<u>Subfeature Number</u>	<u>Subfeature Title and Description</u>
* 632.1	<u>Maintenance of Non-Recreational Buildings, Grounds and Utilities</u> (X09). Includes all costs associated with the maintenance, repair, replacement, betterment and additions to, or retirement of, non-recreational project facilities such as administration buildings and shop buildings, garage buildings and areas, other non-leased or rented project buildings, local streets and sidewalks. Also included are direct costs for the maintenance, repair, replacement, betterment and additions to, or retirement of, houses, apartments and other living quarters rented to Government employees. Finally, direct costs associated with the maintenance, repair, replacement, betterment and additions to, or retirement of, non-recreation project utilities including project water, sewer, gas and electrical systems will be included as will costs related to spare parts, replacements, additions, special tools, miscellaneous materials and supplies, transportation costs and equipment usage.
632.2	<u>Correction of OSHA Deficiencies in Buildings and Grounds</u> (S05). Includes all costs for correction of OSHA deficiencies identified during OSHA inspections of project buildings and grounds.
632.3	<u>Maintenance of Buildings Grounds and Utilities for Energy Conservation</u> (S08). Includes all costs for developing, maintaining and/or installing facilities and equipment related to project buildings, grounds and utilities for the purpose of energy conservation.
632.4	<u>Maintenance of Hydraulic Models in South Pacific Division</u> (E16). Includes all costs associated with the maintenance, repair, replacement, betterment and additions to, or retirement of, buildings, grounds and utilities that are part of the hydraulic models in South Pacific Division.
632.6	<u>Emergency Facilities.</u>
632.61	<u>Emergency Operation Center Development/Maintenance.</u> Includes all costs for supplies, equipment or facilities required to support national emergency preparedness planning efforts.

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632.62	<u>Emergency Relocation Site Development/Maintenance.</u> Includes all costs for supplies, equipment or facilities required to support continuity of government preparedness efforts.
* 632.7	<u>Environmental Compliance at Non-Recreational Buildings and Grounds (R22).</u> Costs for correcting deficiencies to comply with applicable Federal, state, and local environmental laws and regulations, including correcting findings identified in ERGO assessments. Do not include normal O&M of the environmental systems under this subfeature. Normal O&M costs should be charged to the feature the system supports. Do not include ERGO assessments under this subfeature. Assessment costs should be included under subfeature number 607.3.
633	<u>CHANNEL AND CANAL MAINTENANCE.</u>
633.1	<u>Dredging of Channels and Canals.</u>
633.11	<u>Dredging of Channels and Canals for Navigation (D01).</u> Includes all costs-except sediment survey costs-associated with dredging for the maintenance and betterment of project navigation channels and canals. This subfeature cost code also includes related costs for spare parts, special tools, miscellaneous materials and supplies, transportation costs and equipment costs.
633.12	<u>Dredging of Channels and Canals for Flood Control (F05).</u> Includes all costs associated with dredging for the maintenance and betterment of channels and canals for flood control purposes. This subfeature cost code also includes related costs for spare parts, special tools, miscellaneous materials and supplies, transportation costs and equipment costs.
633.2	<u>Non-Dredging Maintenance.</u>

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<u>Subfeature Number</u>	<u>Subfeature Title and Description</u>
633.21	<u>Non-Dredging Navigation Channel Maintenance. Clearing. Aauatic Plant Removal. Rock and Removal of Other Obstructions</u> (N06; N05). Includes all costs associated with non-dredging navigation channel maintenance, clearing, aquatic plant removal, removal of sunken vessels, rock and other debris removal. This subfeature cost code also includes related costs for spare parts, miscellaneous materials and supplies, transportation costs. and equipment costs.
633.22	<u>Maintenance of Revetments. Groins or Dikes to Control Current in Order to Maintain Depth of Channel</u> (N07). Includes all costs associated with maintenance of revetments, groins or dikes to control current in order to maintain depth of channel. This subfeature cost code also includes related costs for spare parts, special

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633.22-
continued

tools, miscellaneous materials and supplies,
transportation costs and equipment costs.

633.23

Correction of OSHA Deficiencies on Revetments,
Groins or Dikes (S05). Includes all costs for
correction of OSHA deficiencies identified during
OSHA inspections of revetments, groins and dikes.

633.3

Dredged Material Disposal.

633.31

Dredged Material Disposal Facility Construction
(D02). Includes all costs associated with the
construction of dredged material disposal
facility. This subfeature cost code also includes
related costs for miscellaneous materials and
supplies, transportation costs and equipment
costs.

633.32

Dredged Material Disposal Facility Maintenance
(D02). Includes all costs associated with the
maintenance of dredged material disposal facility.
This subfeature cost code also includes related
costs for spare parts, replacements, special
tools, miscellaneous materials and supplies,
transportation costs and equipment usage.

* 633.33

PLACING DREDGED SAND ON BEACHES. Includes all
costs above the Federal standard allocated to
placing sand on beaches for beneficial uses. The
total costs of project dredging are to be
allocated based on the procedure and cost share
percentages specified in the Local Cooperation
Agreement. This account will contain those costs
allocated to the placement of dredged sand on
beaches for beneficial uses.

633.34

WETLAND AND OTHER AQUATIC HABITAT CREATION OR
RESTORATION USING DREDGED MATERIAL. Includes all
costs above the Federal standard allocated to
protection, restoration or creation of wetlands or
other aquatic habitat as a beneficial use of
dredged material. The total project dredging costs
are to be allocated based on the procedure

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* 633.34 continued	and percentages specified in the Local Cooperation Agreement. This account will contain those costs allocated to the beneficial use for habitat.
633.35	<u>LAND CREATION USING DREDGED MATERIAL</u> . Includes all costs above the Federal standard allocated to creation of land for other than habitat purposes. The total project dredging costs are to be allocated based on the procedure and percentages specified in the Local Cooperation Agreement. This account will contain those costs allocated to the creation of land for beneficial uses. *
634	<u>ENGINEERING AND DESIGN (E&D)</u> . Includes costs involved in preparing reports and data collection required to prepare plans and specifications and the costs of the actual preparation of plans and specifications associated with maintenance activities. Preparation includes the development of design memoranda prior to the development of plans and specifications.
634.1	<u>Protect Structures</u> . Includes the E&D associated with a project structure.
634.11	<u>Non-Dam Safety</u> . Includes the E&D associated with feature cost code 621 activities.
634.12	<u>Dam Safety (E18)</u> . Includes the E&D associated with modifications under feature cost code 621 that were identified in a dam safety study.
634.13	<u>Locks</u> . Includes the E&D associated with feature cost code 622 activities.

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- * 634.14 Power Plants. Includes the E&D associated with feature cost code 623 activities.
- 634.15 Breakwater, Jetties and Seawall. Includes the E&D associated with feature cost code 626 activities.
- 634.16 Levees and Floodwalls. Includes the E&D associated with feature cost code 627 activities.
- 634.17 Pumping Plants. Includes the E&D associated with feature cost code 628 activities.
- 634.18 Bank Stabilization, Revetments, Dikes, Etc.. Includes the E&D associated with feature cost code 631 activities.
- 634.2 Channel and Canal Excavation. Includes the E&D associated with channel and canal excavation.
- 634.21 Dredging. Includes the E&D associated with subfeature cost code 633.1 activities.
- 634.22 Non-dredging Maintenance. Includes the E&D associated with sub feature cost code 633.2 activities.
- 634.23 Dredged Material Disposal. Includes the E&D associated with subfeature cost code 633.3 activities.
- 634.3 Facilities. Includes the E&D associated with facilities.
- 634.31 Natural Resources. Includes the E&D associated with feature cost code 624 activities.
- 634.32 Recreation. Includes the E&D associated with feature cost code 629 activities.
- 634.33 Roads, Railroads and Bridges. Includes the E&D associated with feature cost code 625 activities.
- 634.34 Permanent Operating Equipment. Includes the E&D associated with feature cost code 630 activities.
- 634.35 Buildings, Grounds and Utilities. Includes the E&D associated with feature cost code 632 activities. *

<u>Subfeature Number</u>	<u>Subfeature Title and Description</u>
* 634.4	<u>Damages Assessed E&D Contractors (Cr)</u> . This subfeature will be credited for the full amount of damages (actual or liquidated) finally assessed by the contracting officer against engineering and design contractors for failure to complete work within the time specified by the contract. The balance will be treated as an offset against costs in subfeatures 634.1, 634.2 and 634.3 as applicable.
634.5	<u>E&D - Real Estate Activities - Local Cooperation - Compliance by Local Interests</u> . This subfeature includes costs incurred on real estate activities on projects where no Government land acquisition is involved. Charges will include Government costs, in connection with lands required to be furnished by local interests, such as records search, appraisals, and field inspections to assure compliance by local interests in the provision of local requirements for a project.
635	<u>SUPERVISION AND ADMINISTRATION (S&A)</u> .
635.1	<u>Project/Resident/Area Office</u> . Includes costs for field personnel, both technical and administrative, and necessary supplies and materials located directly at the project/resident/area site in support of the maintenance activity. These costs include shop drawing review, supervision and inspection of maintenance contracts and supervision and administration of hired labor maintenance work. This subfeature does not include costs associated with supervision and engineering of power plant maintenance.
635.2	<u>District Office</u> . Includes all costs originating in the district office of a technical and administrative nature which are properly charged against maintenance activities of a project. These costs include shop drawing reviews, supervision and inspection of maintenance contracts and supervision and administration of hired labor maintenance work. This subfeature does not include costs associated with supervision and engineering of power plant maintenance.
635.3	<u>Damages Assessed Other Than E&D Contractors (Cr)</u> . This subfeature will be credited for the full amount of damages (actual or liquidated) finally assessed by the

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* 635.3 contracting officer against other than E&D contractors for failure to complete the contracted work within the time specified by the contract and for liquidated damages assessed any contractors under the Work Hours Act of 1962. The net balance will be treated as a reduction in the supervision and administration costs and not as a reduction in the contractor*s earnings applicable to other specific features. *

NOTE: Separate subfeatures will be maintained as applicable for features 634.- and 635.- above, to segregate costs incurred in connection with capital replacements of units of property on Multiple Purpose Projects Including Power in order to facilitate transfer of replacement costs to Plant In Service accounts.

636 Clearing, Credit, Miscellaneous, and Memorandum Accounts.

636.1 Prepayments to Other Government Agencies (GL 116.1).
This subfeature reflects the status of advances made to another agency from project funds. A separate account will be maintained for each agency. It will be debited with the amount of advances made. On the basis of cost or

<u>Account Number</u>	<u>Account Title and Description</u>
636.1	receiving reports, the account will be credited and the appropriate cost or expense account debited with the value of services or property received. It will also be credited with any unused balance of an advance returned by the agency.
636.2	(Reserved.)
636.3	<u>Other Advances (GL 116. 3).</u> This account reflects the status of advances from project funds, other than those accounted for under Accounts 636. 1 and 636.2, including advances to the Revolving Fund of the same or another district. A separate account will be maintained for each office or agency to which an advance is made. It will be debited with the amount of advances made. On the basis of cost or receiving reports, or billing from the Revolving Fund of the same district, the account will be credited and the appropriate expense account debited with the value of services or property received. It will also be credited with the balance of advance returned.
636.4	<u>Loans to Profit and Nonprofit Organizations (GL 116.4).</u> This account reflects the status of loans made under Section 215, PL 91-646. A separate account will be maintained for each loan. The account will be charged for loans made and credited for repayments. Any interest should be treated as Miscellaneous Receipts.
637.	(RESERVED.)
638.1	<u>Work In Progress for Others - Refunds, (GL 117.1).</u> This account reflects the unbilled amount of work performed for others with project funds, subject to repayment to be accounted for as appropriation refunds. A separate account will be maintained for each agency, firm, or individual. These accounts will be credited with the amounts of pertinent bills rendered to the customers.
638.2	<u>Work In Progress for Others - Appropriation Reimbursement Activity (GL 117.2).</u> This account reflects the unbilled amount of work performed for others with funds made available by appropriation reimbursement apportionment, subject to repayment to be accounted for as ap-

* Feature Number	<u>Title and Description</u>
638.2	appropriation reimbursements. A separate account will be maintained for each agency, firm, or individual. These accounts will be credited with the amounts of pertinent bills rendered to the customers.
* 638.3	<u>Work in Progress for Other CE Activities - Reimbursable (GL 117.3)</u> . This subfeature reflects the unbilled amount of work performed for other Corps of Engineers activities (Districts, Divisions, etc.) with available funds, subject to repayment to be accounted for as appropriate reimbursements, under the provisions of properly executed and accepted Intra-Army Orders for Reimbursable Services (DA Form 2544) from other COE activities. A separate account will be maintained for each order received. The accounts will be credited with the amounts of all bills rendered to the ordering activity. *
* 639.	<u>UNAPPLIED ADVANCES FOR ACCRUED COSTS (GL 179)</u> . This feature will be debited with the estimate end of the month cost distributions representing payments due to other appropriations or projects and credited with the estimated cost distributions representing amounts due from other appropriations or projects. Posting media will be Bureau Voucher, ENG Form 3006, representing accrued expenditure or receivable, as appropriate. A separate account will be maintained for each appropriation or project to which accrued cost distributions are charged or credited. Prior to closing cost accounts for the month, these accounts will be debited with the actual cost distributions due from, and credited with actual cost distributions due to each applicable project. Posting media will be Journal Entry, ENG Form 3007. The balance of this account will either be closed out by use of ENG Form 3006 as of the beginning of the following month or it may remain open and the balance taken into consideration in arriving at the estimated cost distributions to be recorded at the end of the following monthly accounting period.
* 640.	<u>UNDISTRIBUTED JOB-SITE LABOR (GL 179)</u> . This feature includes the estimated labor cost accrued to the end of the month on the project, which it is impracticable to distribute to the specific work accounts prior to closing cost accounts for a monthly accounting period. The charges to this account will be reversed at the beginning of the following month.

* Feature Number	<u>Title and Description</u>
* 641.	<u>STORES GL 179.</u> Included in this feature are the costs of unused project-owned common maintenance materials and supplies. The account will be charged for items received and credited for items issued.
* 642.	<u>UNAPPLIED PAYMENTS TO CONTRACTORS (GI 179).</u> This feature includes payments to contractors in advance of the performance of work or service and will

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642. be subdivided by contractors, and further subdivided by methods of application of payment, where appropriate. In the case of a construction-type contract, this account will be debited or credited in the amounts of the increases or decreases in such advances as shown on the payment estimates. In the case of a payment to the owner of a utility line constructed to furnish service to a project, the portion which will not be recouped, if any, will be amortized to Subfeature 650.2 Construction Facilities - Operation and Maintenance Expense; while the subfeature representing the amount subject to recoupment will be credited in the amounts of deductions in bills for services rendered, the full amounts of such bills being charged to accounts chargeable with the utility service. See also description of Feature 42 in para 8-4d.
- * 648. LONG-TERM RECEIVABLES. This feature will include the balance of long-term installment contracts receivables, such as for excess property, for purpose of water supply storage, or for such other purposes as is specifically authorized by the Chief of Engineers. *
649. CLAIMS RECEIVABLE (GL 114). This feature reflects the balance of claims or receivables which may not be collectible because of pending or subsequent litigation or adjudication or other reasons. This feature will be debited with the amounts of such claims. This feature will be credited with amounts of claims canceled or reclassified from claims receivable to accounts receivable upon collection.
650. CONSTRUCTION FACILITIES (GL - see para 8-5a(3)). Subfeatures will be established and maintained under this caption similar to requirements for a construction project (para 8-4d) when warranted in connection with a major reconstruction or additional job under rehabilitation.

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652. SURVEYS AND LAYOUTS (GL 179). Includes costs of detailed construction layout and as-built drawings not directly applicable to specific features; and surveys and monumentation for record purposes. This feature will be distributed on an equitable basis to permanent work not more frequently than at the close of each fiscal year, except in cases where it is necessary to determine the total costs applicable to a feature or subfeature.
653. REAL ESTATE ADMINISTRATIVE ACTIVITIES (GL 179). This feature includes all cost incurred for operation and maintenance work, other than applied costs.
665. PLANT PROPERTY AND EQUIPMENT IN PROCESS OF RETIREMENT (GI 158.1). For description of this feature refer to description of applicable General Ledger control account in para 2-22. Subfeatures to identify related permanent features are required.
- 666.- CLEARING ACCOUNTS (GL 179).
- 666.1 Warehouse Operations. This subfeature includes the cost of operating and maintaining the project warehouse in connection with the receipt, storage, and issue of materials and supplies. It also includes charges for equipment used in moving and handling materials when assigned to the service of the warehouse. The pay and expenses of employees engaged in inspecting major classes of material, such as cement, are charged direct to the applicable project operation and maintenance cost account. Cash discounts on purchases of stock and adjustments of a minor nature which do not distort the unit cost of stock items are charged to this subfeature. The costs accumulated in this subfeature are absorbed into the cost of the work performed and credited to this subfeature by applying an adequate percentage to the issue price of stocks requisitioned from the warehouse.
- 666.2 Shop Operations. When these activities are financed with funds available to a project under the appropriation Operation and Maintenance, General, accounts will be established and the procedures followed in the project accounts generally as provided for the Revolving Fund. (See para 7-16.)

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666.8	<u>Real Estate - Inleasing Program.</u>
666.82	<u>Inleasing - Non-Recruiting Facilities.</u> Includes all costs, including contractual services, directly involved in acquisition of leaseholds by negotiations, condemnation or assignment from GSA (except for recruiting facilities). Includes ownership data, preparation of maps and descriptions, negotiations and related work for new leases; supplemental agreements, renewals; restorations under lease provisions; condemnation petitions and declarations of taking; and space requests to GSA. Also, includes preparation of plans, estimates, etc., for initial alterations to leased facilities.

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- 666.83 Relocation Assistance (PL 91-646). Includes all costs incident to providing relocation assistance and advisory services to displaced owners and/or tenants, including processing of applications for relocation payments and processing appeals.
- 666.84 Disposals. Includes all costs, including contractual services, involved in planning and accomplishing the disposition of real property and components thereof by sale, transfer, etc. Includes environmental, historical and archaeological review, survey, and recommendation; preparation of maps, screening, advertising or waiver thereof, preparation and distribution of bid documents, negotiations, preparation and execution of disposal documents; sales contract administration; responses to requests for disposal of real property or components thereof.
- 666.85 Relocation Assistance Payments (PL 91-646). Payments to owners and tenants for relocation expenses and other losses and damages incurred as a direct result of moving occasioned by acquisition of land; other payments or expenses incurred under Sections 205, 206, and 215, PL 91-646. Dollar costs are to be shown as of the time payments accrue.
- 666.86 Rents, Initial Alterations and Restorations. Payments by the Corps to lessors or their legally constituted representatives for use of real property by DA under lease, including Army National Guard and GSA SLUC costs and rents and SLUC costs for DOD recruiting space. Payments only of predetermined amounts for suspending the rights of third parties, pursuant to Act of Congress approved 9 July 1942, 56 Stat. 500 (rights of ranchers to graze cattle on certain areas of public domain); costs of construction of initial alterations of leased facilities effected by the Government or payments for initial alterations of leased facilities effected by lessors or their legally constituted representatives to meet the needs of the using service; costs of restoration effected by the Government, payments for restoration of leased facilities effected by lessors or their legally constituted representatives, or payments in lieu of restoration. Dollar costs are to be shown as of the time payment accrue.

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- * 666.87 Relocation Assistance (Department of the Army Relocation Services for Employees (DARSE) program). Includes activity under the DARSE program, such as preliminary data collection, coordination and liaison between employee and contractor, review and appeal or complaint process. *
- 666.9 Other Clearing Accounts (Specify).
- 671.1 Undistributed Interest (O&M) During Construction (GL 107). This subfeature will be charged with the amount of interest expense on an operation and maintenance project which is applicable to additions to multiple purpose projects and which will be capitalized upon completion of the particular additions (rehabilitation) job. Contra credit will be to Subfeature 671.3. When the rehabilitation job is completed and transferred to Plant In Service, on the basis of a Work Order/Completion Report, ENG Form 3013, the applicable interest will be charged to Plant In Service and this subfeature credited.
- 671.2 Interest Expense (O&M - Gross) (GL 171). This subfeature will be charged with the annual interest chargeable to operations of multiple purpose projects. Contra credit will be to Feature 692. Subdivision of this subfeature will be maintained to reflect the allocation of interest expense to the prime functions (purposes) of the project.
- 671.3 Interest Expense (O&M) Charged to Construction (Cr) (GL 171). This subfeature will be credited at the end of the fiscal year with the amount of interest expense, charged to cost subfeature 671.2, which is applicable to additions to multiple purpose projects which will be capitalized upon completion of the particular rehabilitation job. Subdivision of this subfeature will be maintained to reflect the allocation of interest expense to the prime functions (purposes) of the project. Contra debit will be to Subfeature 671.1.
674. DEPRECIATION AND AMORTIZATION EXPENSE (GL 171). This feature will be charged with annual depreciation and amortization for multiple purpose projects. Subdivision of this account will be maintained to reflect the allocation of depreciation and amortization expense to the prime functions (purposes) of the project. Contra credit will be to Project Feature 61.

<u>Feature Number</u>	<u>Feature Title and Description</u>
675.	<u>PAYMENTS TO STATES FROM GRANT (OUTLEASING) REVENUES.</u> This feature includes amounts for payment to states from receipts credited to 965090 Receipts from Leases of Lands Acquired for Flood Control, Navigation and Allied Purposes (see para 6-17). Contra credit will be Subfeature 691.3 (GL 133.11). Transfers of Cost or Property (Net) - Payments to States.
678.	<u>WORK IN PROGRESS TRANSFERRED TO PLANT IN SERVICE (GL 101).</u> (Reserved for COEMIS, See COEMIS User*s Manual for description and application.)
680.-	<u>INCOME AND CREDITS TO OPERATIONS.</u>
680.1-	<u>Operating Income (Cr) (GL 161).</u> The subfeature under this caption will be credited with operating income pertaining to the project, and subdivisions of the accounts will be maintained as necessary to record the various types of operating income. This account will not be treated as joint income or otherwise assigned to non-reimbursable purposes without permission from DAEN-RMF-C. *
680.11	<u>Sale of Power for Resale (Cr).</u> This subfeature will be credited with revenue earned from energy supplied to electric utilities or public authorities for distribution.
680.12	<u>Interdepartmental Power Sales (Cr).</u> This subfeature will be credited with revenue earned from the sale of electric energy furnished for use of other government agencies (not for distribution or resale by such agencies), and for use by other projects and activities of the Corps of Engineers. Also, include credits for electric energy consumed in project activities such as operation of navigation facilities, project construction activities, etc.
680.13	<u>Other Power Sales (Cr) (Specify).</u> This subfeature will be credited with a ll revenue earned from the sale of electric energy other than the revenue required to be credited to subfeatures 680.11 and 680.12. Include sales to employees occupying government-owned dwellings, when income from such sales is required to be deposited to U. S. Treasury as miscellaneous receipts.

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- 680.15 Sale of Water and Water Power (Cr). This subfeature will be credited with revenue earned from the sale of water for irrigation, domestic, industrial, or other uses; or for the development by others of water power; or for headwater benefits. This account will be subdivided by project purposes to which the revenues accrue.
- 680.19 Other Operating Income(Cr). This subfeature will be credited with operating income not otherwise provided for. It will be further subdivided as warranted.
- 680.2- Credits to Operations (Cr) (GL 162). The subfeatures under this caption will be credited with earnings other than income derived from operation of the project in the performance of its major purposes. The following accounts will be maintained to record the various types of credits to operations. Collections for sale of power, irrigation water storage, municipal or industrial water supply or water supply storage, are herein excluded. *
- 680.21 Collections for Subsistence, Quarters, Services, etc. (Cr). Subdivision of this subfeature will be maintained to record earnings by types of services, etc., such as for subsistence, quarters and utilities furnished employees occupying government-owned dwellings. Include earnings for electric energy except when such earnings are required to be deposited to U. S. Treasury as miscellaneous receipts. *
- 680.22 Income from Grants and Sundry Disposals. This subfeature will be credited with earnings in connection with temporary grants, including leases for temporary use of buildings and facilities for concessions; leases of land; royalties; sale of crops and timber separate from land; sale of salvage and scrap from excess real property (e.g., demolished buildings, etc); and with earnings not elsewhere provided for.
- 680.23 Income from Recreational Fees (Cr). This subfeature will be credited for income applicable to entrance or admission and user fees at recreational areas in accordance with PL 88-578.

* Subfeature	
* <u>Number</u>	<u>Subfeature Title and Description</u>
* 680.24	<u>Income from Refuse Permit Fees</u> . This subfeature will be credited and Account 694 debited for income applicable to fees collected for the Refuse Act Permit Program.
* 680.25	<u>Income from Lakeshore Use Permit Fees</u> . This subfeature will be credited and Account 694 debited for income applicable to the administrative charges for Lakeshore Use Permits as described in ER 1130-2-406.
* 680.3-	<u>Nonoperating Income (Cr) (GL 163)</u> . The subfeatures under this caption will be credited with extraordinary income of the project. The following accounts will be maintained to show credits for the various types.
680.31	<u>Collection for Damages to Government Property (Cr)</u> .
* 680.31	This subfeature will be credited for income accrued, including payroll deductions, applicable to damages to project property, including damages such as are recoverable from vessel operations.
	<u>Disposal Receipts (Cr)</u>
* 680.32	The following subfeatures (680.32, .33, and .34) are applicable only to other than multiple purpose projects and will be credited with income in connection with disposal of fee land with standing timber, and crops, buildings and improvements, etc. *
* 680.32	<u>Disposal Receipts - Fee Land (Cr)</u> . This subfeature will be credited for income applicable to sale of land, with or without standing timber and crops.
680.33	<u>Disposal Receipts - Buildings and Improvements (Cr)</u> .
* 680.33	This subfeature will be credited for income applicable to the sale of buildings and improvements in place (including equipment) to be removed by the purchaser.
* 680.34	<u>Other Disposal Receipts (Cr)</u> . This subfeature will be credited with income from disposals not otherwise provided for.
* 680.35	<u>Other Nonoperating Income (Cr)</u> . This subfeature will be credited with all other nonoperating income. Farther subdivision will be maintained as warranted.

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- 680.4- Retirement Receipts - Multiple Purpose Projects (GL 108.3). The subfeatures under this caption will be credited with the receipts from retirement of multiple purpose project property. The accounts are applicable to multiple purpose projects only and separate accounts will be maintained for each project.
- 680.41 Fee Land (Cr) . This subfeature will be credited with income from the sale of land with or without standing timber or crops.
- 680.42 Buildings and Improvements (Cr). This subfeature will be credited with income from the sale of buildings and improvements in place (including equipment) to be removed by the purchaser.
- 680.43 Other Disposal Receipts (Cr). This subfeature will be credited with income from disposals not included in Subfeatures 680.41 and 680.42. It will be further subdivided as warranted.
- * 681. UNEARNED INCOME ON LONG-TERM CONTRACTS. This feature is the offsetting liability account representing the balance ultimately due for long-term installment contracts which have not been earned, and which have not been billed topurchasers. *
- 685.- JOINT EXPENSES - MULTIPLE PURPOSE PROJECTS. The subfeatures maintained hereunder, (685.1 and 685.2) and offsetting Feature 686 are to provide information and statistical data pertinent to multiple purpose projects only. Feature 686 is an offsetting account for Subfeatures 685.1 and 685.2; therefore, these accounts do not support a General Ledger account.
- 685.1 Joint Facilities Expenses Allocated to Electric Generation (Dr). This subfeature is maintained to provide information for statistical and reporting purposes. The amount of the applicable share of operation and maintenance costs that are common to all functions, such as supervision and administration camp expenses, etc., which are allocable to power production will be debited to this account. Depreciation and interest costs are not included in this account The contra posting will be to Feature 686.

* Subfeature * <u>Number</u>	<u>Subfeature Title and Description</u>
685.2	<u>Joint Facilities Expenses Allocated to Other Functions (DR)</u> . This subfeature is maintained to provide information for statistical purposes. The amount of the applicable share of operation and maintenance costs that are common to all functions, such as supervision and administration, camp expenses, etc., which are allocable to nonpower functions will be debited to this account. The contra posting will be to Feature 686, with no adjustments reflected in the budgeted account items. Subdivision of this account will be maintained to reflect the allocation of joint costs to the other prime functions purposes) of the project.
* 686.	<u>JOINT FACILITIES EXPENSES ALLOCATION (CR)</u> . This is an offset feature and will be credited with the amount of joint costs debited to Subfeatures 685.1 and 685.2. Subdivision of this account will be maintained to reflect the source by facility or service such as dam, roads, townsite, supervision and administration, etc.
* 687.	<u>ABANDONED AND RETIRED PROPERTY (OTHER THAN MULTIPLE PURPOSE) (GL 132)</u> . This feature includes the book cost of property retired from other than multiple purpose projects.
688.-	<u>TRANSFERS TO PLANT IN SERVICE (PIS) FROM WORK IN PROGRESS (WIP) (GI 107)</u> . This feature includes the cost of completed work orders for transpiring the value of the features and/or projects from Work In Progress to Plant In Service. *
* 689.	<u>NONFUNDED CONTRACTOR*S EARNINGS (GL 142)</u> . This feature is credited with the amount of estimated earnings, in excess of a continuing contract monetary limitations, charged to the feature accounts for work performed by the contractor at his own risk.
* 690.-	<u>EXPENDITURES - PRIOR YEARS (GL 131.241)</u> . This feature includes the net amount of expenditures (accrued expenditures less reimbursements) for prior fiscal years.
691.-	<u>TRANSFER OF COST OF PROPERTY (NET) (GL 133.11)</u> . This feature includes the costs transferred to or from civil projects where such transfers are made on a non-funded basis. *

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691.1	(Reserved.)
691.2	<u>Other Transfers</u> . This subfeature is used to record all transfers of costs to or from civil projects on a non-funded basis for which a specific subfeature is not provided.
691.3	<u>Payments to States</u> . This subfeature is used to record the portion of the proceeds from the outlease of lands acquired for flood control, navigation and allied purposes returned to states at the end of each fiscal year.
691.4	(Reserved.)
692.-	<u>INTEREST ON GOVERNMENT INVESTMENT (CR) (GL 134)</u> . This feature includes the total interest accrued on the Government Investment in multiple purpose projects.
693.-	<u>INCOMPLETE REHABILITATION WORK (CR) (GL 107 or 171)</u> . This feature includes all applied costs for operations, maintenance of project plant, depreciation and amortization expense, interest expense on remaining investment in projects, Interest expense on net investment charged to construction, payments made to states from grant revenues, and for retirement work on other than multiple purpose projects. (Reserved for COEMIS)
694.	<u>FUNDS RETURNED TO U. S. TREASURY BY CORPS OF ENGINEERS (DR) (61 113.1 and 135.1)</u> . This feature will be debited with the amount of any income or earnings collected by the Corps and intended to be covered into the General Fund or a Special receipt account of the U. S. Treasury, and not to the credit of an appropriation.
695.	<u>FUNDS RETURNED TO U. S. TREASURY BY OTHER GOVERNMENT AGENCIES (DR) (GL 113.1 and 135.2)</u> . This feature includes the total amount of funds, relating to Corps of Engineers projects, collected for deposit in the U. S. Treasury by other Government agencies. Such deposits may be for the account of the Corps based on agreement between the Corps and the agencies concerned; for allocated revenue from multiple purpose projects; or for income to the Government derived from the use of Corps

<u>Feature Number</u>	<u>Feature Title and Description</u>
695. - continued:	projects by private interests based on agreements between other Government agencies and the private interest involved (e.g., Federal Power Commission Licenses). Necessary arrangements with the agencies concerned for obtaining the financial data, with respect to the sale of power and similar revenues of multiple purpose projects, will be initiated by the Chief of Engineers. Data covering income from all other sources will be obtained by the District Commander from the nearest Regional Office of the agency involved. The cost account will be maintained in a manner to permit identification of the agencies involved.
697.2	<u>Net Gain or Loss on Retirement of Land (Multiple Purpose Projects) (GL 137.2)</u> . This subfeature includes the net amounts relating to retirement of fee owned land allocated to reimbursable project purposes.
* 697.3	<u>Investment Recovery on Non-Revenue Purposes or Non-Multiple Purpose Projects (GL 137.3)</u> . This subfeature includes the net amounts relating to expense and/or income resulting from a partial repayment of the Federal investment in non-multiple purpose projects, or from a partial repayment of the Federal investment in non-revenue purposes of a multi-purpose project. *
698.-	<u>ADVANCES RECEIVED FOR OPERATION AND MAINTENANCE (CR) (GL 143)</u> . This feature includes the amount received in advance for operations and maintenance, including contributed or advanced funds and securities deposited in escrow.

c. Cost Subsidiary Accounts. Cost accounts will be established for each Operation and Maintenance project within the framework of the preceding uniform cost account classification on the basis of programming documents and approved Work Orders, ENG Form 3013. Accounts in the operation group will be cutoff at the end of each fiscal year and new accounts will be setup for the following fiscal year. Accounts in the maintenance group will be cut off at the end of the fiscal year during which the job was completed, except for additions and retirements to

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multiple purpose projects which will be cut off at the end of the month in which completed and transferred to Plant In Service, Provision for Depreciation and Amortization, or Net Gain or Loss on Retirement of Land (multiple purpose projects) (GL 136.6 and GL 137.2), as applicable, as of the end of the month. The transfers to be effected in the General Ledger control accounts at the end of each fiscal year and upon completion of additions and retirements to multiple purpose projects are covered in subpara 8-5d(2). Each cost subsidiary account will indicate the applicable General Ledger control account number.

d. General Ledger Controls.

(1) Operation Accounts.

(a) General. During the current fiscal year, operation expense accounts are controlled by General Ledger Account 171 and related income accounts are controlled by General Ledger Accounts 161, 162, and 163. Except as indicated below, the expenses and incomes will be transferred at the end of the fiscal year to Account 136.11 Nonreimbursable Costs - Operation and Maintenance - Completed and In Progress Projects.

(b) Multiple Purpose Projects. For multiple purpose projects the total expense and income from operations will be transferred at the end of the fiscal year to Account 137.1 Results from Operations for revenue producing operations, and to Account 136.11 for other functions.

(2) Maintenance Accounts. These accounts, other than additions and retirements under multiple-purpose projects, are controlled by General Ledger Account 171 during the current fiscal year. Total costs for jobs recorded in the subsidiary accounts during the fiscal year will be transferred to Subsidiary Account 696.1, General Ledger Account 136.11, or Subsidiary Account 697.1, General Ledger Account 137.1, as appropriate, at the end of the fiscal year. Total .costs for jobs that have not been completed during the fiscal year will be brought forward in the subsidiary accounts to the applicable 620-633 accounts and notations will be made on the ledger sheets to the effect that the balances brought forward from the prior fiscal year are controlled by General Ledger Accounts 136.11 or 137.1. In such instances, care will be exercised to insure that, in the fiscal year in which additional job costs are incurred, only the current fiscal year costs are closed to General Ledger Accounts 136.11 or 137.1 and that in the final year, total of all costs which have been carried forward from year to year are closed to Subsidiary Accounts 696.1 or are controlled by General Ledger Accounts 107 and 108.- series, 697.1. Additions and retirements under multiple purpose projects respectively, until the individual jobs are completed. When work orders covering additions are completed, the costs will be transferred, in the General Ledger, to Plant In Service Account 101.- as of the close of the month in which physical completion occurs. When work orders covering retirements other than land are completed, the applicable costs and retirement receipts will be transferred from General Ledger Accounts 108.1, 108.2, and 108.3 to Account 102, as of the close of the month in which physical completion occurs. For retirement work orders pertaining to land, the amounts will be transferred, in the General Ledger, to Account

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136.6 Nonreimbursable Costs - Net Gain or Loss on Retirement of Land (allocated amounts relating to nonreimbursable functions), and Account 137.2 Status of Cost Recovery - Reimbursable Costs, Net Gain or Loss on Retirement of Land (multiple purpose projects) (amounts relating to revenue producing or other reimbursable purposes). For work orders pertaining to boundary line surveys and marking of land (multiple purpose projects), the applicable costs are controlled by General Ledger Account 107, and will be transferred to Plant In Service Account 101.-at the close of each fiscal year.

(3) Clearing, Credit, Miscellaneous and Memorandum Accounts. The accounts maintained under this subdivision are controlled by several General Ledger accounts. See subpara 8-5a(3) for specific General Ledger control accounts applicable. The total amounts recorded in * Features 694 and 695 each fiscal year remain in General Ledger Accounts 135.1 and 135.2. Balances remaining in distributive accounts as of the end of the fiscal year remain in General Ledger accounts in which originally recorded until distributed.

(4) Other Information. For additional information relative to General Ledger control accounts, see para 2-22.

* 8-6. General Expenses. The accounts prescribed in this paragraph cover functions in Division Engineer Offices, activities of Corps of Engineer Review Boards and Special Investigations as described in ER 11-2-290.

a. General Expenses Chart of Accounts (Other than Office, Chief of Engineers).

<u>Account Number</u>	<u>Account Title</u>	
736.2	(Reserved)	
750.	COMMERCIAL STATISTICS (GL 173.3)	
755.	(Reserved)	
760.	EXECUTIVE DIRECTION AND MANAGEMENT DIVISION-OFFICES (GL 173.1)	
770.-	RIVER AND HARBOR BOARD (GL 173.2)	*

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<u>Feature Number</u>	<u>Feature Title and Description</u>
750.	Reserved
760.	<u>EXECUTIVE DIRECTION AND MANAGEMENT (GL 173.1)</u> . This feature includes net amounts chargeable to General Expenses, Corps of Engineers, Civil, for executive direction and management expenses incurred by HQUSACE and Division Offices. Costs which are reimbursable from projects, other districts or other agencies will not be charged to this feature.
770.-	<u>RIVER AND HARBOR BOARD (GL 173.2)</u> . This feature will be charged with all expenses incurred by the River and Harbor Board in carrying out its authorized functions. Subdivision of this account will be in accordance with the prescribed breakdown. Cost accounting requirements are identical to those prescribed for Division Office expenses payable from the General Expenses appropriation.
770.01	<u>Executive Office</u> . This subfeature includes the cost of personal services and temporary duty travel for the executive office.
770.02	<u>Engineering Division</u> . This subfeature includes the cost of personal services and temporary duty travel for the engineering division.
770.03	<u>Professional Development Division</u> . This subfeature includes the cost of personal services and temporary duty travel for the professional development division.
770.04	<u>Port Facilities Division</u> . This subfeature includes the cost of personal services and temporary duty travel for the port facilities division.
770.05	<u>Administrative Office</u> . This subfeature includes the cost of personal services and temporary duty travel for the administrative office.
770.06	(Reserved)
770.07	<u>Evaluation Division</u> . This subfeature includes the cost of personal services and temporary duty travel for the evaluation division.

*

<u>Sub feature Number</u>	<u>Subfeature Title and Description</u>
770.09	<u>Miscellaneous Expenses</u> . This subfeature includes all costs for which a specific subfeature has not been established.
770.23	<u>PCS Expenses</u> . This subfeature includes contractual charges for the transportation of things and for the care of such things while in the process of being transported. Also, includes reimbursement to civilian personnel for the authorized movement of household effects or house trailers and movement of personnel.
770.24	<u>Suggestion and Incentive Awards</u> . This subfeature includes cost provided to personnel for suggestion and incentive awards.
780.-	<u>COASTAL ENGINEERING RESEARCH BOARD (GL 173.5)</u> . This feature will be charged with expenses incurred by the Coastal Engineering Research Board. Accounts will be maintained in accordance with the prescribed breakdown. Cost accounting requirements are identical to those prescribed for Division Office expenses.
780.01	<u>Executive and Administrative</u> . This subfeature includes the cost of personal services and temporary duty travel for executive and administrative personnel.
780.02	<u>Engineering Division</u> . This subfeature includes the cost of personal services and temporary duty travel for the engineering division.
780.03	<u>Project Development Division</u> . This subfeature includes the cost of personal services and temporary duty travel for the project development division.
780.04	<u>Research Division</u> . This subfeature includes the cost of personal services and temporary duty travel for the research division.
780.05	<u>Civilian Board Members</u> . This subfeature includes the salaries and expenses of board members while performing board functions.

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Subfeature
Number

Subfeature Title and Description

- 780.09 Miscellaneous Expense. This subfeature includes all costs for which a specific subfeature has not been established.
- 780.23 PCS Expenses. This subfeature includes contractual charges for the transportation of things and for the care of such things while in the process of being transported. Also, includes reimbursement to civilian personnel for the authorized movement of household effects or house trailers and movement of personnel.
- 780.24 Suggestion and Incentive Awards. This subfeature includes the cost of suggestion and incentive awards.
- 785.- HUMPHREYS ENGINEER CENTER SUPPORT ACTIVITY (GL 173-6). This feature will be charged with expenses incurred by the Humphreys Engineer Center Support Activity*s office only.
- 790.- EXPENDITURES - PRIOR YEARS (GL 131.241). This feature includes the net amount of expenditures (accrued expenditures less reimbursements) for prior fiscal years.

c. General Ledger Controls. General Expenses subsidiary accounts are controlled during the fiscal year by General Ledger accounts in the 173.- series. Costs will be transferred at the end of each fiscal year to Subfeature 136.2 Nonreimbursable Costs - General Expenses activities.

* 8-7. (Rescinded)

*

* 8-8. Real Estate Administration. Instructions governing submission of the Real Estate Schedule/Execution of Workload and Cost Report (RCS CERE-10(R7)), ENG Form 4564-R, are included in Chapter 14 of ER 405-1-12, Real Estate Handbook. *

8-9. General Regulatory Functions Program.

a. Cost Account - 15 includes all costs of the above program. Detailed upward reporting is obtained through adherence in costing to proper category/class codes listed in Chapter 20 of this regulation.

b. Detailed Category/Class Code Description.

(1) Permit Evaluation category/class 100: Includes all costs related to the review and evaluation of permit applications under sections 9, 10, 103, and 404. Environmental assessments, cultural resource investigations, jurisdiction determinations, public hearings, and other activities related to applications evaluation are included as are general permit development and consideration of activities under general permits. Support items such as automated permit tracking systems or other computer or micrographic support are also included.

(2) Enforcement category/class 200: Includes all costs related to compliance inspections, ground and aerial surveillance, unauthorized activities and jurisdiction determinations related to enforcement actions and follow-up on violations.

(3) Studies category/class 300: Includes all costs related to studies, mapping, wetland studies, shoreline inventories, and collection of data for environmental data bases.

(4) Other Navigation Regulations category/class 400: Includes all regulatory costs related to administration of the miscellaneous regulations such as danger zones, restricted areas, plus review of 402 applications.

(5) Environmental Impact Statements (EIS) category/class 500: Includes all costs required for the preparation of EIS*s where the Corps is the lead agency.

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CHART OF REAL ESTATE ACTIVITY COST ACCOUNTS

RE Activity Accounts (a)	Activity Title	Cost Account to be Charged (b)		
		Construction (c)	Oper & Maint	Gen Invest
01 - 17	<u>REAL ESTATE ACTIVITY EXPENSE</u>			
01	<u>Project Planning</u>			
01A	Pre-Authorization Planning	01.01, 02.01 02.41, 02.71	620.11	501.12, 502.12 503.61, 504.61
01B	Post-Authorization Planning	01.02, 02.02 02.42, 02.72	620.12	505.61
* 02	<u>Acquisition</u>			
02A	Attorneys* Opinion	01.03, 02.03 02.43, 02.73	620.13	
02B	Others	01.11, 01.12 01.13, 01.14 02.15, 02.16 02.17, 02.18 02.55, 02.56 02.57, 02.58 02.85, 02.86 02.87, 02.88	620.21 620.22 620.23 620.24	*
03	<u>Condemnation</u>	01.20, 02.07 02.47, 02.77	620.42	
04	<u>Inleasing</u>			
04A	Recruiting Facilities	51.11	666.81	
04B	Non-Recruiting Facilities	51.12	666.82	
05	<u>Appraisal</u>			
05A	Staff Appraisal	01.31, 02.05 02.45, 02.75	620.31	503.62, 504.62 505.62
05B	Contract Appraisal	01.32, 02.06 02.46, 02.76	620.32	503.63, 504.63 505.63
* 06	<u>Relocation Assistance</u>			
06A	PL 91-646	01.51, 02.08 02.48, 02.78 51.13	620.41 666.83	
06C	Employee Assistance (DARSE)	01.52, 02.28 02.68, 02.98	620.44 666.87	*
8-8c		8-108		

CHART OF REAL ESTATE ACTIVITY COST ACCOUNTS

RE Activity		Cost Account to be Charged (b)		
Accounts	Activity Title	Construction	Oper & Maint	Gen Invest
(a)		(c)		
07	<u>Compliance Inspections</u>			
* 07A	Major	51.21	611.11	
* 07B	Minor	51.22	611.12	
08	<u>Utilization Inspections</u>			
08A	Major	51.23	611.21	
08B	Minor	51.24	611.22	
09	<u>Outgranting</u>			
09A	Major	51.25	611.41	
09B	Minor	51.26	611.42	
10	<u>Disposals</u>	01.60, 01.91	620.43	
*		01.92, 02.09	666.84(d)	
		02.49, 02.79		
		51.14 (d)		
* 11	<u>Local Cooperation</u>	30.9	634.5	503.49, 503.59 504.49, 504.59 505.49, 505.59 *
12	<u>Timber Harvest</u>	51.6	620.70	
13	<u>Temporary Permits</u>	01.70, 02.10 02.50, 02.80	620.50	
14	<u>Encroachments</u>	01.80	620.60 620.81 620.82	
15	<u>Audits</u>	02.11, 01.40 02.51, 02.81	611.50	
16	<u>Administrative Activities</u>	53 (e)	653 (e)	
17	<u>District Overhead</u>	31.43, 31.44	635.43 635.44	

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RE Activity Accounts (a)	Activity Title	Cost Account to be Charged (b)	
		Construction (c)	Oper & Maint
18	<u>Real Estate Payments</u>		
* 18A	Land Payments	1.93, 2.82 2.52, 2.12	620.91
18B	Relocation Assistance Payments (PL 91-646)	1.94, 2.83 2.53, 51.15	620.92 666.85
* 18C	Damage Payments	1.95, 2.84 2.54, 2.14	620.93
18D	Rents, Initial Altera- tions and Restorations	51.16	666.86

NOTES:

(a) Includes all costs incurred in connection with Civil Works real estate activities of the district. Separation of costs incurred in connection with activities performed by contract and those performed by Government forces should be maintained, as applicable, in the related cost feature accounts chargeable. Descriptions for each Real Estate Activity title (line Item), including work units, are found in EP 405-1-2.

* (b) Two or more chargeable cost features are cited for a number of real estate activity accounts. In such instances, the appropriate cost feature should be charged based upon the nature and purpose of the specific real estate activity involved. Example: For real estate activity title "Disposals," the cost of disposal of improvements to be removed from nonexcess land should be charged to subfeature 01.09, 02.09, 02.49, or 02.79, as applicable; disposal of a temporary building carried directly as a construction facility in a single construction feature should be charged to that feature; and termination of an in-lease should be charged to subfeature 51.14.

(c) Real estate activity costs incurred in connection with land and land rights acquired for the purpose of relocating the property of others and which will be conveyed to others will be charged to feature 02, Relocations. For this purpose, a separate set of lands and damages cost accounts will be maintained for each project, as applicable. This set of accounts will be subdivided to the sublevel prescribed for feature 02, Relocations in Appendix A-1, ER 11-2-240.

*

* (d) Cost accounts for the leasing program, including 51.11, .12, .13, .14, and 666.81, .82, .83, and .84 will be maintained at project level as applicable. These accounts will be concurrently charged and credited with pertinent costs of the leasing program which are likewise applicable to feature or other cost accounts and no balances will remain in these accounts. However, information on the gross costs of the leasing program will be maintained in these accounts for ENG Form 4564 purposes which are not included in other real estate activity report line items. *

(e) Cost accounts 53 and 653 are clearing accounts established for convenience in the initial costing of real estate activities included in real estate activity title "Administrative Activities." However, since these "Administrative Activities" costs are technical indirect costs as defined in para 7-23a(2)(a)2, technical indirect procedures may be used in lieu of the above cost accounts. Accumulated costs will be cleared from cost accounts 53 and 653, when used, by distribution to other applicable cost accounts not less frequently than at the end of each fiscal year. Distribution of the accounts will be prorata on the basis of direct real estate activity costs charged during the period. Gross costs of Administrative Activities incurred must be separately identifiable for ENG Form 4564 purposes and not included in the ultimate real estate activity account for report purposes.

* (f) Rescinded.

APPENDIX 8-A

CEFMS WORK CATEGORIES

ALL APPROPRIATIONS EXCEPT OPERATIONS AND MAINTENANCE,
GENERAL; FLOOD CONTROL AND COASTAL EMERGENCIES;
AND GENERAL EXPENSES

<u>WORK CAT</u>	<u>TITLE</u>
01---	LANDS AND DAMAGES
01A--	PROJECT PLANNING
01A10	REAL ESTATE SUPPLEMENT/PLAN
01A20	PRELIMINARY REAL ESTATE ACQUISITION MAPS
01A30	PHYSICAL TAKINGS ANALYSIS
01A40	PRELIMINARY ATTORNEY'S OPINION OF COMPENSABILITY
01A50	ALL OTHER REAL ESTATE ANALYSES/DOCUMENTS
01B--	ACQUISITIONS
01B10	BY GOVT
01B20	BY LOCAL SPONSOR (LS)
01B30	BY GOVT ON BEHALF OF LS
01B40	REVIEW OF LS
01C--	CONDEMNATIONS
01C10	BY GOVT
01C20	BY LS
01C30	BY GOVT ON BEHALF OF LS
01C40	REVIEW OF LS
01D--	INLEASING
01D10	BY GOVT
01D20	BY LS
01D30	BY GOVT ON BEHALF OF LS
01D40	REVIEW OF LS
01E--	APPRAISALS
01E10	BY GOVT (IN HOUSE)
01E20	BY GOVT (CONTRACT)
01E30	BY LS
01E40	BY GOVT ON BEHALF OF LS
01E50	REVIEW OF LS
01F--	PL 91-646 ASSISTANCE
01F10	BY GOVT
01F20	BY LS
01F30	BY GOVT ON BEHALF OF LS
01F40	REVIEW OF LS
01G--	TEMPORARY PERMITS/LICENSES/RIGHTS-OF-ENTRY
01G10	BY GOVT
01G20	BY LS
01G30	BY GOVT ON BEHALF OF LS

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WORK
CAT

TITLE

01G40	REVIEW OF LS
01G50	OTHER
01G60	DAMAGE CLAIMS
01H-- 1/	AUDITS
01H10	BY GOVT
01H20	BY LS
01H30	BY GOVT ON BEHALF OF LS
01H40	REVIEW OF LS
01J-- 1/	ENCROACHMENTS AND TRESPASS
01J10	BY GOVT
01J20	BY LS
01J30	BY GOVT ON BEHALF OF LS
01J40	REVIEW LS
01K-- 1/	DISPOSALS
01K10	BY GOVT
01K20	BY LS
01K30	BY GOVT ON BEHALF OF LS
01K40	REVIEW LS
01L00	REAL PROPERTY ACCOUNTABILITY
01M00	PROJECT RELATED ADMINISTRATION
01N00	FACILITY/UTILITY RELOCATIONS
01P00	WITHDRAWALS (PUBLIC DOMAIN LAND)
01Q00	RESERVED FOR FUTURE HQUSACE USE
01R-- 1/	REAL ESTATE PAYMENTS
01R1- 1/	LAND PAYMENTS
01R1A	BY GOVT
01R1B	BY LS
01R1C	BY GOVT ON BEHALF OF LS
01R1D	REVIEW OF LS
01R2- 1/	PL 91-646 ASSISTANCE PAYMENTS
01R2A	BY GOVT
01R2B	BY LS
01R2C	BY GOVT ON BEHALF OF LS
01R2D	REVIEW OF LS
01R3- 1/	DAMAGE PAYMENTS
01R3A	BY GOVT
01R3B	BY LS
01R3C	BY GOVT ON BEHALF OF LS
01R3D	REVIEW OF LS
01R9- 1/	OTHER
01S-- 1/	REAL ESTATE RECEIPTS
01S10	DISPOSAL RECEIPTS - REIMBURSEMENTS (CR) - LANDS
01S20	DISPOSAL RECEIPTS - GENERAL FUND (CR) - LANDS
01T-- 1/	LERRD CREDITING
01T10	LAND PAYMENTS

<u>WORK</u> <u>CAT</u>	<u>TITLE</u>
01T20	ADMINISTRATIVE COSTS
01T30	PL 91-646 ASSISTANCE
01T40	ALL OTHER
01U00	ALL OTHER REAL ESTATE ANALYSES
01V00	RESERVED FOR FUTURE HQUSACE USE
01W00	RESERVED FOR FUTURE HQUSACE USE
01X00	RESERVED FOR FUTURE HQUSACE USE
01Y00	RESERVED FOR FUTURE HQUSACE USE
01Z00	RESERVED FOR FUTURE HQUSACE USE
02--- ^{1/}	RELOCATIONS
02100	RELOCATION OF ROADS (INCLUDING BRIDGES)
02200	RELOCATION OF RAILROADS (INCLUDING BRIDGES)
02300	RELOCATION OF CEMETERIES, UTILITIES AND STRUCTURES
03000	RESERVOIRS
04--- ^{1/}	DAMS
04100	MAIN DAM
04200	SPILLWAY
04300	OUTLET WORKS
04400	POWER INTAKE WORKS
04500	AUXILIARY DAMS
04600	MUNICIPAL AND INDUSTRIAL WATER DELIVERY FACILITIES
05000	LOCKS
06--- ^{1/}	FISH AND WILDLIFE FACILITIES
06100	FISH FACILITIES AT DAMS
6200	FISH HATCHERY (INCLUDING TRAPPING AND RELEASE FACILITIES)
06300	WILDLIFE FACILITIES AND SANCTUARIES
07--- ^{1/}	POWER PLANT
07100	POWERHOUSE
07200	TURBINES AND GENERATORS
07300	ACCESSORY ELECTRICAL EQUIPMENT
07400	MISCELLANEOUS POWER PLANT EQUIPMENT
07500	TRAILRACE
07600	SWITCHYARD
08--- ^{1/}	ROADS, RAILROADS AND BRIDGES
08100	RAILROADS (INCLUDING BRIDGES)
08200	ROADS (INCLUDING BRIDGES)
09--- ^{1/}	CHANNELS AND CANALS

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<u>CAT</u>	<u>TITLE</u>
09100	CANALS (ARTIFICIAL WATERCOURSES)
09200	DIKES, BULKHEADS, JETTIES AND SPOIL DISPOSAL AREA ATTENDANT FACILITIES
09300	REVTMENTS AND LININGS
09400	EXCAVATION/DREDGING OF CHANNELS IN NATURAL WATERCOURSES
09500	REMOVAL OF TREES, BRUSH, ACCUMULATED SNAGS, DRIFT, AQUATIC AND VEGETABLE GROWTHS AND DEBRIS
09900	ALL OTHER
10000	BREAKWATERS AND SEAWALLS
11000	LEVEES AND FLOODWALLS
12---	^{1/} NAVIGATION PORTS AND HARBORS
12100	BULKHEADS, JETTIES, PIERS, DOCKS, SPOIL DISPOSAL AREA ATTENDANT FACILITIES, ETC.
	12200 REVETMENTS AND LININGS
12300	EXCAVATION/DREDGING OF NAVIGATION PORTS AND HARBORS
12400	REMOVAL OF TREES, BRUSH, ACCUMULATED SNAGS, DRIFT, AQUATIC AND VEGETABLE GROWTHS AND DEBRIS
	12900 ALL OTHER
13000	PUMPING PLANTS
14---	^{1/} RECREATION FACILITIES
14100	BUILDINGS
14200	OTHER STRUCTURES AND FACILITIES
14300	CAPITALIZED EQUIPMENT
	14400 EXPENDABLE EQUIPMENT AND SUPPLIES
15000	FLOODWAY CONTROL AND DIVERSION STRUCTURES
16---	^{1/} BANK STABILIZATION
16100	DIKES AND BULKHEADS
16200	REVTMENTS AND LININGS
16900	ALL OTHER
17000	BEACH REPLENISHMENT
18---	^{1/} CULTURAL RESOURCE PRESERVATION
18100	BUILDINGS - EXCEPT MUSEUMS
18200	OTHER STRUCTURES AND FACILITIES
18300	MUSEUMS
18900	ALL OTHER

<u>WORK CAT</u>	<u>TITLE</u>
19---	^{1/} BUILDINGS, GROUNDS AND UTILITIES
19100	BUILDINGS
19200	GROUNDS
19300	UTILITIES
20---	^{1/} PERMANENT OPERATING EQUIPMENT
20200	COMPUTERS AND PERIPHERALS
20300	COMPUTER AIDED EQUIPMENT
20400	AUTOMATED INFORMATION SYSTEMS
20900	ALL OTHER
21---	^{1/} RECONNAISSANCE STUDIES
21A0*	PUBLIC INVOLVEMENT
21B0*	INSTITUTIONAL STUDIES
21C0*	SOCIAL STUDIES
21D0*	CULTURAL RESOURCE STUDIES
21E0*	ENVIRONMENTAL STUDIES EXCEPT FISH & WILDLIFE (21F) AND HAZARDOUS, TOXIC AND RADIOACTIVE WASTE (HTRW) ASSESSMENTS (21L)/PROGRAMS (32-35)
21F0*	FISH AND WILDLIFE PLANNING AID STUDIES
21G0*	ECONOMIC STUDIES
21H--	^{1/} REAL ESTATE ANALYSES/DOCUMENTS
21H1*	REAL ESTATE SECTION/REPORT
21H2*	RIGHTS OF ENTRY
21H3*	ALL OTHER REAL ESTATE ANALYSES/DOCUMENTS
21J0*	HYDROLOGY AND HYDRAULIC STUDIES
21K0*	GEOTECHNICAL STUDIES
21L0*	HTRW ASSESSMENTS (CERCLA/RCRA/RADIOACTIVE/ORDINANCE AND EXPLOSIVE WASTE (OEW))
21M0*	ALL OTHER STUDIES/INVESTIGATIONS (SPECIFY)
21N0*	SURVEYS AND MAPPING EXCEPT FOR REAL ESTATE PURPOSES
21P0*	ENGINEERING ANALYSIS AND DESIGN/PROJECT COST ESTIMATES
21Q0*	RECON MANAGEMENT
21R0*	PLAN FORMULATION AND EVALUATION
21S0*	RECON REPORT PREPARATION
21T0*	RECON PROGRAMS AND PROJECT MANAGEMENT
21U0*	RESERVED FOR FUTURE HQUSACE USE
21V0*	FEASIBILITY STUDY COST SHARING AGREEMENT
21W0*	RECON DAMAGES ASSESSED AE CONTRACTORS
21X0*	RESERVED FOR FUTURE HQUSACE USE
21Y0*	RESERVED FOR FUTURE HQUSACE USE
21Z0*	RESERVED FOR FUTURE HQUSACE USE

* This position of the cost account will be used to identify the purpose of the study by entry of the appropriate alpha purpose

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code in accordance with the following list of authorized purpose codes.

<u>PURPOSE CODE</u>	<u>PURPOSE OF STUDY</u>
A	AQUATIC PLANT GROWTH
B	STREAMBANK EROSION CONTROL
C	FISH AND WILDLIFE
D	FLOOD CONTROL
E	HYDROPOWER
F	NAVIGATION
G	WATER QUALITY
H	RECREATION
J	STORM DAMAGE REDUCTION
K	WATER SUPPLY
L	MULTIPLE PURPOSE
M	SECT. 1135 ENVIRONMENTAL RESTORATION
N	MISC. ENVIRONMENTAL
P	RESERVED FOR FUTURE HQUSACE USE
R	RESERVED FOR FUTURE HQUSACE USE
S	RESERVED FOR FUTURE HQUSACE USE
T	RESERVED FOR FUTURE HQUSACE USE
U	RESERVED FOR FUTURE HQUSACE USE
V	RESERVED FOR FUTURE HQUSACE USE
W	RESERVED FOR FUTURE HQUSACE USE
X	RESERVED FOR FUTURE HQUSACE USE
Y	RESERVED FOR FUTURE HQUSACE USE
Z	ALL OTHER

<u>WORK CAT</u>	<u>TITLE</u>
22---	^{1/} FEASIBILITY STUDIES
22A0*	PUBLIC INVOLVEMENT
22B0*	INSTITUTIONAL STUDIES
22C0*	SOCIAL STUDIES
22D0*	CULTURAL RESOURCE STUDIES
22E0*	ENVIRONMENTAL STUDIES EXCEPT FISH & WILDLIFE (22F) AND HTRW ASSESSMENTS (22L)/PROGRAMS (32-35)
22F0*	FISH AND WILDLIFE STUDIES
22G0*	ECONOMIC STUDIES
22H--	^{1/} REAL ESTATE ANALYSES/DOCUMENTS
22H1*	REAL ESTATE SUPPLEMENT/PLAN
22H2*	GROSS APPRAISAL/REPORT
22H3*	PRELIMINARY REAL ESTATE ACQUISITION MAPS
22H4*	PHYSICAL TAKINGS ANALYSIS
22H5*	PRELIMINARY ATTORNEY'S OPINION OF COMPENSABILITY

<u>WORK CAT</u>	<u>TITLE</u>
22H6*	RIGHTS OF ENTRY
22H7*	ALL OTHER REAL ESTATE ANALYSES/DOCUMENTS
22J0*	HYDROLOGY AND HYDRAULIC STUDIES
22K0*	GEOTECHNICAL STUDIES
22L0*	HTRW STUDIES (CERCLA/RCRA/RADIOACTIVE/OEW)
22M0*	ALL OTHER STUDIES/INVESTIGATIONS (SPECIFY)
22N0*	SURVEYS AND MAPPING EXCEPT FOR REAL ESTATE PURPOSES
22P0*	ENGINEERING ANALYSIS AND DESIGN/PROJECT COST ESTIMATES
22Q0*	FEASIBILITY MANAGEMENT
22R0*	PLAN FORMULATION AND EVALUATION
22S0*	FEASIBILITY REPORT PREPARATION
22T0*	FEASIBILITY PROGRAMS AND PROJECT MANAGEMENT
22U0*	RESERVED FOR FUTURE HQUSACE USE
22V0*	INITIAL DRAFT PROJECT COOPERATION AGREEMENT
22W0*	RESERVED FOR FUTURE HQUSACE USE
22X0*	FEASIBILITY DAMAGES ASSESSED AE CONTRACTORS
22Y0*	WASHINGTON LEVEL REVIEW
22Z0*	RESERVED FOR FUTURE HQUSACE USE

* This position of the cost account will be used to identify the purpose of the study by entry of the appropriate alpha purpose code in accordance with the following list of authorized purpose codes.

<u>PURPOSE CODE</u>	<u>PURPOSE OF STUDY</u>
A	AQUATIC PLANT GROWTH
B	STREAMBANK EROSION CONTROL
C	FISH AND WILDLIFE
D	FLOOD CONTROL
E	HYDROPOWER
F	NAVIGATION
G	WATER QUALITY
H	RECREATION
J	STORM DAMAGE REDUCTION
K	WATER SUPPLY
L	MULTIPLE PURPOSE
M	SECT. 1135 ENVIRONMENTAL RESTORATION
N	MISC. ENVIRONMENTAL
P	RESERVED FOR FUTURE HQUSACE USE
R	RESERVED FOR FUTURE HQUSACE USE
S	RESERVED FOR FUTURE HQUSACE USE
T	RESERVED FOR FUTURE HQUSACE USE
U	RESERVED FOR FUTURE HQUSACE USE

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PURPOSE
CODE

PURPOSE OF STUDY

V	RESERVED FOR FUTURE HQUSACE USE
W	RESERVED FOR FUTURE HQUSACE USE
X	RESERVED FOR FUTURE HQUSACE USE
Y	RESERVED FOR FUTURE HQUSACE USE
Z	ALL OTHER

WORK
CAT

TITLE

23---	1/	OTHER STUDIES
23100		INVENTORY OF DAMS
232--	1/	COORDINATION STUDIES WITH OTHER AGENCIES
2326-	1/	PLANNING ASSISTANCE TO STATES
2326A		PAS PROGRAM COORDINATION
2326B		PAS COST SHARED STUDY MANAGEMENT
2326C		PAS SURVEY & MAPPING
2326D		PAS CONTRACTING
2326E		PAS HYDROLOGY & HYDRAULICS
2326F		PAS OTHER TECHNICAL ANALYSES
23300		SPECIAL PROJECT REPORTS (BE L00)
23400		PRELIMINARY RESTORATION PLAN
23500		RESERVED FOR FUTURE HQUSACE USE
23600		RESERVED FOR FUTURE HQUSACE USE
23700		RESERVED FOR FUTURE HQUSACE USE
23800		RESERVED FOR FUTURE HQUSACE USE
23900		ALL OTHER
24---	1/	COLLECTION AND STUDY OF BASIC DATA
241--	1/	FLOOD PLAIN MANAGEMENT SERVICES
241A-	1/	FPMS PROGRAM COORDINATION
241B-	1/	FPMS SPECIAL STUDIES
241B1		FPMS STUDY MANAGEMENT
241B2		FPMS SURVEY & MAPPING
241B2		FPMS CONTRACTING
241B4		FPMS HYDROLOGY & HYDRAULICS
241B5		FPMS REPORT PREPARATION
241B6		FPMS OTHER TECHNICAL ANALYSIS
25000		MISCELLANEOUS ACTIVITIES
25100		AQUATIC PLANT CONTROL
25200		TECHNICAL ASSISTANCE
253--	1/	HOUSING AND URBAN DEVELOPMENT PROGRAM
25310		Capital Fund
25320		Hope VI
25330		TARC North
25340		TARC South
25350		HQ MGT Account

<u>WORK</u> <u>CAT</u>	<u>TITLE</u>
25360	TARC MGT Account
25390	ALL OTHER
25400	PAYMENTS TO STATES - FC ACT 1954 - HQUSACE ONLY
25500	CONTINUING AUTHORIRIES PROGRAM (CAP), COORDINATION ACTIVITIES
25600	RESERVED FOR FUTURE HQUSACE USE
25700	RESERVED FOR FUTURE HQUSACE USE
25800	RESERVED FOR FUTURE HQUSACE USE
25900	ALL OTHER
26---	^{1/} RESEARCH AND DEVELOPMENT
261--	^{1/} CIVIL ENGINEERING
2611-	^{1/} CAPITAL ASSETS
26111	SOFTWARE
26112	EQUIPMENT
26113	LEASEHOLD IMPROVEMENTS (GLA 101.29)
26190	ALL OTHER CIVIL ENGINEERING ACTIVITIES
262--	^{1/} ENVIRONMENTAL QUALITY
2621-	^{1/} CAPITAL ASSETS
26211	SOFTWARE
26212	EQUIPMENT
26213	LEASEHOLD IMPROVEMENTS
26290	ALL OTHER ENVIRONMENTAL QUALITY
269--	^{1/} OTHER RESEARCH AND DEVELOPMENT
2691-	^{1/} CAPITAL ASSETS
26911	SOFTWARE
26912	EQUIPMENT
26913	LEASEHOLD IMPROVEMENTS
26990	ALL OTHER ACTIVITIES
27000	CIVILIAN INJURY AND ILLNESS COMPENSATION (HQUSACE USE ONLY)
28---	^{1/} PLANNING AND DESIGN ANALYSIS (PDA)
28A00	STUDY MANAGEMENT
28B00	PLAN FORMULATION
28C00	ENGINEERING
28D00	SOCIOECONOMIC STUDIES
28E00	REAL ESTATE ANALYSIS
28F00	ENVIRONMENTAL STUDIES (EXCEPT FISH AND WILDLIFE)
28G00	FISH AND WILDLIFE COORDINACT ACT REPORT
28H00	HTRM STUDIES
28I00	CULTURAL RESOURCES
28J00	COST ESTIMATES
28K00	PUBLIC EVNOLVEMENT DOCUMENTS
28L00	DOCUMENTATION
28M00	PRE-AWARD PROCESS

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28N00	PROJECT APPROVAL
28O00	COMMITMENT
28P00	PROJECT COOPERATION AGREEMENT (PCA) APPROVAL
28Q00	EXECUTED PCA
29---	^{1/} GENERAL REGULATORY FUNCTION PROGRAM ACTIVITIES
29100	PERMIT EVALUATION
29200	ENFORCEMENT
29300	STUDIES
29400	NAVIGATION REGULATIONS
29500	ENVIRONMENTAL IMPACT STATEMENTS (EIS)
29600	ADMINISTRATIVE APPEALS
297--	^{1/} CAPITAL ASSETS
29710	EQUIPMENT
29720	SOFTWARE
29800	RESERVED FOR FUTURE HQUSACE USE
29900	ALL OTHER
30---	^{1/} PLANNING, ENGINEERING AND DESIGN (PE&D) - EXCEPT FOR HAZARDOUS, TOXIC AND RADIOACTIVE WASTE (HTRW) PROGRAMS (32-35)
30A--	^{1/} REEVALUATION/PAC STUDIES
30AA*	ENGINEERING ANALYSIS AND DESIGN
30AB*	SOCIO/ECONOMIC STUDIES
30AC*	ENVIRONMENTAL STUDIES
30AD*	HTRW STUDIES (CERCLA/RCRA/RADIOACTIVE/OEW)
30AE*	CULTURAL RESOURCE STUDIES
30AF*	COST ESTIMATES
30AG*	PUBLIC INVOLVEMENT
30AH*	PLAN FORMULATION AND EVALUATION
30AJ*	REEVALUATION/PAC REPORT PREPARATION
30AK*	ALL OTHER STUDIES/INVESTIGATIONS (SPECIFY)
30AL*	DIVISION COMMANDER'S NOTICE
30AM*	WASHINGTON LEVEL APPROVED REPORT
30AN*	RESERVED FOR FUTURE HQUSACE USE
30AP*	PROJECT COOPERATION AGREEMENT (PCA)
30AQ*	RESERVED FOR FUTURE HQUSACE USE
30AR*	REEVALUATION DAMAGES ASSESSED AE CONTRACTORS
30AS*	RESERVED FOR FUTURE HQUSACE USE
30AT*	RESERVED FOR FUTURE HQUSACE USE
30AU*	RESERVED FOR FUTURE HQUSACE USE

* Planning, Engineering and Design costs will be linked to the permanent construction feature (01--- thru 20---) to which they are related by entry of the appropriate alpha character in this

position of the cost code in accordance with the following list of authorized alpha codes. This linkage is not required for reimbursable work. Alpha code Z will be used to identify engineering and design costs that pertain to the project as a whole rather than specific features. Such costs will be distributed to individual permanent cost features at the time the project is transferred to plant in service or the local sponsor as appropriate.

WORK
CAT

TITLE

30AV*	RESERVED FOR FUTURE HQUSACE USE
30AW*	RESERVED FOR FUTURE HQUSACE USE
30AX*	REEVALUATION MANAGEMENT
30B-- ^{1/}	PROJECT DESIGN MEMORANDA
30BA*	ENGINEERING ANALYSIS AND DESIGN
30BB*	SOCIO/ECONOMIC STUDIES
30BC*	ENVIRONMENTAL STUDIES
30BD*	HTRW STUDIES (CERCLA/RCRA/RADIOACTIVE/OEW)
30BE*	CULTURAL RESOURCE STUDIES
30BF*	COST ESTIMATES
30BG*	RESERVED FOR FUTURE HQUSACE USE
30BH*	RESERVED FOR FUTURE HQUSACE USE
30BJ*	PDM REPORT PREPARATION
30BK*	ALL OTHER STUDIES/INVESTIGATIONS (SPECIFY)
30BL*	RESERVED FOR FUTURE HQUSACE USE
30BM*	RESERVED FOR FUTURE HQUSACE USE
30BN*	VALUE ENGINEERING INVESTIGATIONS
30BP*	PROJECT COOPERATION AGREEMENT (PCA)
30BQ*	RESERVED FOR FUTURE HQUSACE USE
30BR*	PDM DAMAGES ASSESSED AE CONTRACTORS

* Planning, Engineering and Design costs will be linked to the permanent construction feature (01--- thru 20---) to which they are related by entry of the appropriate alpha character in this position of the cost code in accordance with the following list of authorized alpha codes. This linkage is not required for reimbursable work. Alpha code Z will be used to identify engineering and design costs which pertain to the project as a whole rather than specific features. Such costs will be distributed to individual permanent cost features at the time the project is transferred to plant in service or the local sponsor as appropriate.

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TITLE

30BS*	RESERVED FOR FUTURE HQUSACE USE
30BT*	RESERVED FOR FUTURE HQUSACE USE
30BU*	RESERVED FOR FUTURE HQUSACE USE
30BV*	RESERVED FOR FUTURE HQUSACE USE
30BW*	RESERVED FOR FUTURE HQUSACE USE
30BX*	PDM MANAGEMENT
30C-- ^{1/}	FEATURE DESIGN MEMORANDA
30CA*	ENGINEERING ANALYSIS AND DESIGN
30CB*	RESERVED FOR FUTURE HQUSACE USE
30CC*	ENVIRONMENTAL STUDIES
30CD*	HTRW STUDIES (CERCLA/RCRA/RADIOACTIVE/OEW)
30CE*	CULTURAL RESOURCE STUDIES
30CF*	COST ESTIMATES
30CG*	RESERVED FOR FUTURE HQUSACE USE
30CH*	RESERVED FOR FUTURE HQUSACE USE
30CJ*	REPORT PREPARATION
30CK*	ALL OTHER STUDIES/INVESTIGATIONS (SPECIFY)
30CL*	RESERVED FOR FUTURE HQUSACE USE
30CM*	RESERVED FOR FUTURE HQUSACE USE
30CN*	VALUE ENGINEERING INVESTIGATIONS
30CP*	PROJECT COOPERATION AGREEMENT (PCA)

* Planning, Engineering and Design costs will be linked to the permanent construction feature (01--- thru 20---) to which they are related by entry of the appropriate alpha character in this position of the cost code in accordance with the following list of authorized alpha codes. This linkage is not required for reimbursable work. Alpha code Z will be used to identify engineering and design costs which pertain to the project as a whole rather than specific features. Such costs will be distributed to individual permanent cost features at the time the project is transferred to plant in service or the local sponsor as appropriate.

30CQ*	RESERVED FOR FUTURE HQUSACE USE
30CR*	FDM DAMAGES ASSESSED AE CONTRACTORS
30CS*	RESERVED FOR FUTURE HQUSACE USE
30CT*	RESERVED FOR FUTURE HQUSACE USE
30CU*	RESERVED FOR FUTURE HQUSACE USE
30CV*	RESERVED FOR FUTURE HQUSACE USE
30CW*	RESERVED FOR FUTURE HQUSACE USE
30CX*	FDM MANAGEMENT
30D-- ^{1/}	CONSTRUCTION CONTRACT PLANNING, ENGINEERING AND DESIGN
30DA*	PLANS AND SPECIFICATIONS

WORK
CAT

TITLE

30DB* RESERVED FOR FUTURE HQUSACE USE
30DC* ENVIRONMENTAL STUDIES
30DD* HTRW STUDIES (CERCLA/RCRA/RADIOACTIVE/OEW)
30DE* CULTURAL RESOURCE STUDIES
30DF* COST ESTIMATES
30DG* PED AGREEMENTS
30DH* RESERVED FOR FUTURE HQUSACE USE
30DJ* RESERVED FOR FUTURE HQUSACE USE
30DK* ALL OTHER STUDIES/INVESTIGATIONS (SPECIFY)
30DL* RESERVED FOR FUTURE HQUSACE USE
30DM* RESERVED FOR FUTURE HQUSACE USE

* Planning, Engineering and Design costs will be linked to the permanent construction feature (01--- thru 20---) to which they are related by entry of the appropriate alpha character in this position of the cost code in accordance with the following list of authorized alpha codes. This linkage is not required for reimbursable work. Alpha code Z will be used to identify engineering and design costs which pertain to the project as a whole rather than specific features. Such costs will be distributed to individual permanent cost features at the time the project is transferred to plant in service or the local sponsor as appropriate.

30DN* VALUE ENGINEERING
30DP* PROJECT COOPERATION AGREEMENT (PCA)
30DQ* RESERVED FOR FUTURE HQUSACE USE
30DR* DAMAGES ASSESSED CONTRACTORS
30DS* CONSTRUCTION CONTRACT AWARD ACTIVITIES
30DT* RESERVED FOR FUTURE HQUSACE USE
30DU* RESERVED FOR FUTURE HQUSACE USE
30DV* ENGINEERING AND DESIGN DURING CONSTRUCTION
30DW* ECOSYSTEM RESTORATION MONITORING
30DX* CONSTRUCTION CONTRACT MANAGEMENT
30E0* PROGRAMS AND PROJECT MANAGEMENT
30F0* PROJECT CLOSEOUT ACTIVITIES

* Planning, Engineering and Design costs will be linked to the permanent construction feature (01--- thru 20---) to which they are related by entry of the appropriate alpha character in this position of the cost code in accordance with the following list of authorized alpha codes. This linkage is not required for reimbursable work. Alpha code Z will be used to identify engineering and design costs which pertain to the project as a whole rather than specific features. Such costs will be

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distributed to individual permanent cost features at the time the project is transferred to plant in service or the local sponsor as appropriate.

<u>PERMANENT FEATURE</u>	<u>ALPHA CODE</u>
01--- (LANDS AND DAMAGES)	A
02--- (RELOCATIONS)	B
03--- (RESERVOIRS)	C
04--- (DAMS)	D
05--- (LOCKS)	E
06--- (FISH AND WILDLIFE FACILITIES)	F
07--- (POWER PLANT)	G
08--- (ROADS, RAILROADS AND BRIDGES)	H
09--- (CHANNELS AND CANALS)	J
10--- (BREAKWATERS AND SEAWALLS)	K
11--- (LEVEES AND FLOODWALLS)	L
12--- (NAVIGATION PORTS AND HARBORS)	M
13--- (PUMPING PLANTS)	N
14--- (RECREATION FACILITIES)	P
15--- (FLOODWAY CONTROL AND DIVERSION STRUCTURES)	R
16--- (BANK STABILIZATION)	S
17--- (BEACH REPLENISHMENT)	T
18--- (CULTURAL RESOURCE PRESERVATION)	U
19--- (BUILDINGS, GROUNDS AND UTILITIES)	V
20--- (PERMANENT OPERATING EQUIPMENT)	W
(ALL OTHER)	Z

WORK

<u>CAT</u>	<u>TITLE</u>
31---	^{1/} SUPERVISION AND ADMINISTRATION
31A--	^{1/} PROJECT OFFICE SUPERVISION AND ADMINISTRATION (S&A)
31A1*	PROJECT OFFICE OPERATIONS

* Supervision and Administration costs will be linked to the permanent construction feature (01--- thru 20---) to which they are related by entry of the appropriate alpha character in this position of the cost code in accordance with the following list of authorized alpha codes. This linkage is not required for reimbursable work. Alpha code Z will be used to identify supervision and administration which pertain to multiple-purpose projects as a whole rather than specific permanent features. Such costs will be distributed to permanent feature cost accounts at the time the project is transferred to plant in service or the local sponsor as appropriate.

WORK
CAT

TITLE

31A2* PROJECT OFFICE OTHER S&A
 31B0* AREA OFFICE S&A
 31C-- ^{1/} DISTRICT OFFICE S&A
 31C1* TECHNICAL MANAGEMENT BY CONSTRUCTION
 TECHNICAL MANAGER
 31C2* DISTRICT OFFICE OTHER S&A
 31D-- ^{1/} DAMAGES ASSESSED CONTRACTORS
 31D1* LIQUIDATED DAMAGES
 31D2* OTHER DAMAGES
 31E0* CONSTRUCTION PHASE PROGRAMS AND PROJECT MANAGEMENT

* Supervision and Administration costs will be linked to the permanent construction feature (01--- thru 20---) to which they are related by entry of the appropriate alpha character in this position of the cost code in accordance with the following list of authorized alpha codes. This linkage is not required for reimbursable work. Alpha code Z will be used to identify supervision and administration which pertain to multiple-purpose projects as a whole rather than specific permanent features.

Such costs will be distributed to permanent feature cost accounts at the time the project is transferred to plant in service or the local sponsor as appropriate.

<u>PERMANENT FEATURE</u>	<u>ALPHA CODE</u>
01--- (LANDS AND DAMAGES)	A
02--- (RELOCATIONS)	B
03--- (RESERVOIRS)	C
04--- (DAMS)	D
05--- (LOCKS)	E
06--- (FISH AND WILDLIFE FACILITIES)	F
07--- (POWER PLANT)	G
08--- (ROADS, RAILROADS AND BRIDGES)	H
09--- (CHANNELS AND CANALS)	J
10--- (BREAKWATERS AND SEAWALLS)	K
11--- (LEEVEES AND FLOODWALLS)	L
12--- (NAVIGATION PORTS AND HARBORS)	M
13--- (PUMPING PLANTS)	N
14--- (RECREATION FACILITIES)	P
15--- (FLOODWAY CONTROL AND DIVERSION STRUCTURES)	R
16--- (BANL STABILIZATION)	S
17--- (BEACH REPLENISHMENT)	T
18--- (CULTURAL RESOURCE PRESERVATION)	U
19--- (BUILDING, GROUNDS AND UTILITIES)	V

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<u>PERMANENT FEATURE</u>	<u>ALPHA CODE</u>
20--- (PERMANENT OPERATING EQUIPMENT) (ALL OTHER)	W Z

WORK
CAT

TITLE

32--- ^{1/}	HTRW PROGRAM PRECONSTRUCTION AND PROJECT MANAGEMENT - APPLIES TO BOTH DIRECT AND REIMBURSABLE FUNDED WORK
321-- ^{1/}	PROJECT MANAGEMENT
32110	PROJECT MANAGEMENT PLAN
32120	DATA MAINTENANCE AND REPORTING
32130	MANAGEMENT DIRECTIVES
32140	CUSTOMER AND INTERAGENCY AGREEMENTS
32150	PROJECT AUTHORIZATION DOCUMENTS
32160	PROGRAMMING DOCUMENTS
32170	PROJECT RELATED AWARDS
32180	ALL OTHER
322-- ^{1/}	INVESTIGATIONS (PROJECT DEVELOPMENT AND PLANNING)
3221*	IN-HOUSE WORK AGREEMENTS (NON-TECHNICAL ASSISTANCE)
3222*	AE AND PROFESSIONAL SERVICES PROCUREMENT
3223*	AE AND PROFESSIONAL SERVICE CONTRACTS
3224*	AE SUPERVISION AND REVIEW
3225*	CUSTOMER TECHNICAL ASSISTANCE
3226*	ALL OTHER

* This position of the cost account will be used to identify the "Type" of investigation according to the following table. Multiple investigations per project allowed.

<u>CODE</u>	<u>TYPE OF INVESTIGATION</u>
A	PRELIMINARY ASSESSMENTS (PAs)
B	SITE INSPECTIONS (SIs)
C	COMBINED PASIs
D	REMEDIAL INVESTIGATIONS (RIs)
E	FEASIBILITY STUDIES (FSs)
F	COMBINED RIFSS
G	ENVIRONMENTAL EVALUATION/COST ANALYSES (EE/CAs)
H	ENVIRONMENTAL COMPLIANCE ASSESSMENTS (ECARs)
I	RCRA FACILITY ASSESSMENTS (RFAs)
J	RCRA FACILITY INVESTIGATIONS (RFIs)
K	RCRA CORRECTIVE MEASURES STUDIES (CMSs)
L	RCRA CORRECTIVE ACTION PLANS (CAPs)
M	RCRA CLOSURE PLANS (CPs)
N	UNDERGROUND STORAGE TANK STUDIES (USTs)
P	NCR FACILITY DECOMMISSIONING PLANS (NCR FDs)

<u>CODE</u>	<u>TYPE OF INVESTIGATION</u>
Q	DOE CONCEPTUAL DESIGNS (DOE CDs)
R	TREATABILITY STUDIES
T	SITE SURVEYS (PREDESIGN AND OTHER)
U	GEOTECHNICAL SITE INVESTIGATIONS (PREDESIGN AND OTHER)
V	CHEMISTRY SITE INVESTIGATIONS (PREDESIGN AND OTHER)
W	VALUE ENGINEERING SCREENINGS/INVESTIGATIONS
X	INVEST. PER OTHER APPLICABLE OR RELEVANT AND APPROPRIATE REQUIREMENTS (ARAR's)
1	NEPA INVESTIGATIONS
2	ENDANGERED SPECIES ACT (ESA) CONSULTATIONS
3	ESA BIOLOGICAL ASSESSMENTS
4	CLEAN WATER ACT (CWA) 404(b) EVALUATIONS
5	CWA WETLANDS EVALUATIONS
6	HISTORICAL/ARCHEO/CULTURAL SURVEYS
7	ALL OTHER

<u>WORK CAT</u>	<u>TITLE</u>
323-- ^{1/}	REMEDIAL DESIGN
3231*	IN-HOUSE WORK AGREEMENTS (NON-TECHNICAL ASSISTANCE)
3232*	AE AND PROFESSIONAL SERVICES PROCUREMENT
3233*	AE AND PROFESSIONAL SERVICE CONTRACTS
3234*	AE SUPERVISION AND REVIEW
35*	CUSTOMER TECHNICAL ASSISTANCE
3236*	VALUE ENGINEERING SCREENINGS/INVESTIGATIONS
3237*	ALL OTHER
32400	CONSTRUCTION CONTRACT AWARD PRODUCTS

* This position of the cost account will be used to identify the "Phase" of design according to the following table. Tracking of Design phases is optional, and multiple phases per Design are allowed.

<u>CODE</u>	<u>PHASE OF DESIGN</u>
A	CONCEPT (5-10%)
B	PRELIMINARY (30-35%)
C	INTERMEDIATE (60-65%)
D	PREFINAL (90-95%)
E	FINAL (100%)
F	ALL OTHER

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TITLE

33--- 1/ HTRW PROGRAM CONSTRUCTION ACTIVITIES - APPLIES TO BOTH
DIRECT AND REIMBURSABLE FUNDED WORK

331-- 1/ WORK AGREEMENTS

33110 MOBILIZATION AND PREPARATORY WORK

33120 MONITORING, SAMPLING, TESTING AND ANALYSIS

33130 SITE WORK

33140 RESERVED FOR FUTURE HQUSACE USE

33150 SURFACE WATER COLLECTION AND CONTROL

33160 GROUND WATER COLLECTION AND CONTROL

33170 AIR POLLUTION/GAS COLLECTION AND CONTROL

33180 SOLIDS COLLECTION AND CONTAINMENT

33190 LIQUIDS/SEDIMENTS/SLUDGES COLLECTION AND CONTAINMENT

331AO DRUMS/TANKS/STRUCTURES/MISC DEMOLITION AND REMOVAL

331B0 BIOLOGICAL TREATMENT

331C0 CHEMICAL TREATMENT

331D0 PHYSICAL TREATMENT

331EO THERMAL TREATMENT

331F0 STABILIZATION/FIXATION/ENCAPSULATION

331G0 RESERVED FOR FUTURE HQUSACE USE

331H0 DECONTAMINATION/DECOMMISSIONING (D&D)

331J0 DISPOSAL, OTHER THAN COMMERCIAL

331K0 DISPOSAL, COMMERCIAL

331L0 SITE RESTORATION

331M0 DEMOBILIZATION

331N0 RESERVED FOR FUTURE HQUSACE USE

331P0 VALUE ENGINEERING CHANGE PROPOSALS

331Q0 ALL OTHER

33200 ENGINEERING DURING CONSTRUCTION (EDC)

333-- 1/ SUPERVISION AND ADMINISTRATION (S&A)

33310 PROJECT OFFICE S&A

33320 AREA OFFICE S&A

33330 DISTRICT OFFICE S&A

33340 DAMAGES ASSESSED CONTRACTORS

34--- 1/ HTRW PROGRAM POST CONSTRUCTION AND FINANCIAL CLOSEOUT
- APPLIES TO BOTH DIRECT FUNDED AND REIMBURSABLE FUNDED
WORK

341-- 1/ FISCAL/FINANCIAL CLOSEOUT PRODUCTS

34110 WORK AGREEMENTS

34120 CLOSED FINANCIAL ACCOUNTS, DD FORMS 1149

342-- 1/ OPERATION AND MAINTENANCE (O&M) ACTIVITIES

34210 O&M PLANNING DOCUMENTS

3422- 1/ O&M DURING CONSTRUCTION

34221 SERVICE/SUPPLY CONTRACT PROCUREMENT AND MANAGEMENT

34222 SUPPLIES/MATERIALS/EQUIPMENT

34223 LABOR/SERVICES

<u>WORK</u> <u>CAT</u>	<u>TITLE</u>
34224	ALL OTHER
3423- ^{1/}	POST CONSTRUCTION O&M
34231	SERVICE/SUPPLY CONTRACT PROCUREMENT AND MANAGEMENT
34232	SUPPLIES/MATERIALS/EQUIPMENT
34233	LABOR/SERVICES
34234	ALL OTHER
35--- ^{1/}	HTRW PROGRAM MANAGEMENT AND SUPPORT FUNDS - APPLIES TO BOTH DIRECT FUNDED AND REIMBURSABLE FUNDED WORK
35100	HQUSACE
35200	DIVISIONS
35300	MANDATORY CENTER OF EXPERTISE (MCX)
35400	DISTRICTS
35500	OTHER HTRW
36--- ^{1/}	PREPAYMENTS AND ADVANCES (GLA 116)
36100	PREPAYMENTS TO OTHER GOVERNMENT AGENCIES)
36200	RESERVED FOR FUTURE HQUSACE USE
36300	OTHER ADVANCES
36400	REAL ESTATE - RELOCATION ASSISTANCE - LOANS TO PROFIT OR NONPROFIT ORGANIZATIONS UNDER PL 91-646
37--- ^{1/}	Construction Contract(s) Documents (CC)
37A00	Plans and Specifications (P&S)
37B00	Environmental Studies
37C00	HTRW Studies/Reports
37D00	Cultural Resource Studies Documents
37E00	Cost Estimates
37F00	All Other Studies
37G00	Contracting Activities
37H00	Engineering and Design During Construction Documents
37I00	Engineering and administration (S&A) Documents
37IA0	Project S&A Documents
37IC0	District Office S&A Documents
37J00	Management Documents
37K00	Project or Functional Element Closeout and LS Assumption of OMRR+R
37L00	programs and Project Management PPM)
38--- ^{1/}	RESERVED FOR FUTURE HQUSACE USE
39--- ^{1/}	UNAPPLIED ADVANCES FOR ACCRUED COST
40--- ^{1/}	UNDISTRIBUTED JOB-SITE LABOR
41000	STORES

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42000	UNAPPLIED PAYMENTS TO CONTRACTORS
49000	CLAIMS RECEIVABLE
50---	^{1/} CONSTRUCTION FACILITIES
501--	^{1/} CAPITAL ASSETS
50110	BUILDINGS
50120	OTHER STRUCTURES AND FACILITIES
50130	EQUIPMENT
50140	SOFTWARE
50200	EXPENDABLE SUPPLIES AND EQUIPMENT
504--	^{1/} ASSET DISPOSAL EXPENSE
50490	REAL ESTATE DISPOSALS
50499	ALL OTHER
50500	OPERATION AND MAINTENANCE EXPENSE, EXCEPT WAREHOUSE OPERATION (50700) - IDENTIFY BY CAPITAL ASSET OR PURPOSE
50700	WAREHOUSE OPERATIONS
51---	^{1/} OPERATION AND MAINTENANCE DURING CONSTRUCTION
51A--	^{1/} REAL ESTATE - LEASING
51A10	INLEASING
51A20	RELOCATION ASSISTANCE
51A30	DISPOSAL ASSISTANCE
51A40	RELOCATION ASSISTANCE PAYMENTS (PL 91-646)
51A50	RENTS, INITIAL ALTERATIONS AND RESTORATIONS
51B--	^{1/} REAL ESTATE - MANAGEMENT SERVICES
51B10	COMPLIANCE INSPECTIONS
51B2-	^{1/} OUTGRANTS
51B21	REGULAR
51B22	OIL AND GAS
51B30	DISPOSALS
51B40	ENCROACHMENTS AND TRESPASS
51C00	OTHER OPERATION AND MAINTENANCE EXPENSES
51D00	REVENUES DERIVED FROM OUTLEASING (GRANTS) RETURNED TO STATES
51E00	AUDITS
51F00	TIMBER HARVEST
51G00	REPAYMENTS AND COST DISTRIBUTIONS
51H--	^{1/} MISCELLANEOUS RECEIPTS
51H10	REAL ESTATE MANAGEMENT INCOME
51H90	OTHER INCOME

<u>WORK CAT</u>	<u>TITLE</u>
52000	SOFTWARE
53000	CAPITAL LEASES
	<u>INCOME - (CREDIT ACCOUNTS)</u>
61000	PROVISION FOR DEPRECIATION, AND AMORTIZATION, WORK PLANT IN SERVICE (CR)
65000	PLANT, PROPERTY, AND EQUIPMENT IN PROCESS OF RETIREMENT
71--- ^{1/}	INTEREST EXPENSE
71100	UNDISTRIBUTED INTEREST DURING CONSTRUCTION
71200	INTEREST EXPENSE (REHAB-GROSS)
71300	INTEREST EXPENSE (REHAB) CHARGED TO CONSTRUCTION (CR)
78--- ^{1/}	CONSTRUCTION IN PROGRESS TRANSFERRED TO PLANT IN SERVICE
78010	LANDS AND DAMAGES
78020	RELOCATIONS
78030	RESERVOIRS
78040	DAMS
78050	LOCKS
78060	FISH AND WILDLIFE FACILITIES
78070	POWER PLANT
78080	ROADS, RAILROADS AND BRIDGES
7809- ^{1/}	CHANNELS AND CANALS
78091	CANALS
78092	DIKES, BULKHEADS, JETTIES AND SPOIL DISPOSAL AREA ATTENDANT FACILITIES
78093	REVTMENTS AND LININGS
78100	BREAKWATERS AND SEAWALLS
78110	LEVEES AND FLOODWALLS
7812- ^{1/}	NAVIGATION PORTS AND HARBORS
78121	BULKHEADS, JETTIES, PIERS, DOCKS, SPOIL DISPOSAL AREA ATTENDANT FACILITIES, ETC.
78122	REVTMENTS AND LININGS
78130	PUMPING PLANTS
7814- ^{1/}	RECREATION FACILITIES
78141	BUILDINGS
78142	OTHER STRUCTURES AND FACILITIES

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78143	EQUIPMENT
78150	FLOOD CONTROL AND DIVERSION STRUCTURES
7816- ^{1/}	BANK STABILIZATION
78161	DIKES AND BULKHEADS
78162	REVTMENTS AND LININGS
7818- ^{1/}	CULTURAL RESOURCE PRESERVATION
78181	BUILDINGS - EXCEPT MUSEUMS
78182	OTHER STRUCTURES AND FACILITIES
78183	MUSEUMS
78189	ALL OTHER
7819- ^{1/}	BUILDINGS, GROUNDS AND UTILITIES
78191	BUILDINGS
78192	GROUNDS
78193	UTILITIES
7820- ^{1/}	PERMANENT OPERATING EQUIPMENT
78202	COMPUTERS AND PERIPHERALS
78203	COMPUTER AIDED EQUIPMENT
78204	AUTOMATED INFORMATION SYSTEMS
78209	ALL OTHER
79000	CWF EXPENDITURES BILLED BY THE PERFORMING APPROPRIATION
80--- ^{1/}	INCOME AND CREDITS TO OPERATIONS - REHABILITATION
804-- ^{1/}	RETIREMENT RECEIPTS - MULTIPLE PURPOSE PROJECTS (CR)
80410	FEE LAND
80420	BUILDINGS AND IMPROVEMENTS
80430	OTHER DISPOSAL RECEIPTS
87000	ABANDONED, RETIRED AND ENJOINED PROPERTY
88000	TRANSFERS FROM WORK IN PROGRESS (CR) (RESERVED FOR COEMIS)
89000	NON-FUNDED CONTRACTOR'S EARNINGS
90000	EXPENDITURES - PRIOR YEARS
91--- ^{1/}	TRANSFERS OF PROPERTY WITHOUT REIMBURSEMENT
91100	RESERVED FOR FUTURE HQUSACE USE
91200	ALL TRANSFERS EXCEPT PAYMENTS TO STATES
91300	PAYMENTS TO STATES
91400	RESERVED FOR FUTURE HQUSACE USE

<u>WORK</u> <u>CAT</u>	<u>TITLE</u>
92000	INTEREST ON GOVERNMENT INVESTMENT
93000	INCOMPLETE REHABILITATION WORK (CR) (RESERVED FOR COEMIS)
94000	FUNDS RETURNED TO U. S. TREASURY BY CORPS OF ENGINEERS (DR)
95000	FUNDS RETURNED TO U. S. TREASURY BY OTHER GOVERNMENT AGENCIES (DR)
96--- ^{1/}	NON-REIMBURSABLE COSTS
96100	OPERATION AND MAINTENANCE
96200	NET GAIN OR LOSS ON RETIREMENT OF LAND (MULTIPLE PURPOSE PROJECTS)
97--- ^{1/}	STATUS OF COST RECOVERY - REIMBURSABLE COSTS
97100	RESULTS FROM OPERATIONS
97200	NET GAIN OR LOSS ON RETIREMENT OF LAND (MULTIPLE PURPOSE PROJECTS)
97300	INVESTMENT RECOVERY ON NON-MULTIPLE PURPOSE PROJECTS
98000	ADVANCES RECEIVED FOR CONSTRUCTION (CR)
99000	CONTRIBUTIONS IN AID OF CONSTRUCTION (CR)

APPENDIX 8-B

CEFMS WORK CATEGORIES

FLOOD CONTROL AND COASTAL EMERGENCY ACTIVITIES

<u>Cost</u> <u>Acct</u>	<u>Title</u>
01---- ^{1/}	Disaster Preparedness Program
011000	All Hazards Planning Activities
012000	All Hazards Training and Exercise
013000	Equipment, Facilities and Supplies
014000	National or regional Centers of Expertise
02---- ^{1/}	Emergency Operations
021000	Response Operations
022000	After Action Reporting
023000	Post Flood Response
024000	Operational Supplies and Equipment
025000	Support From Others
026000	Operational Support
03---- ^{1/}	Rehabilitation and Inspection Program
031000	Rehabilitation - Federal Flood Control Works
032000	Rehabilitation - Non-Federal Flood Control Works
033000	Rehabilitation - Shore Protection
034000	Field Investigations
035000	Initial Eligibility Inspections
036000	Reinspection
037000	Interagency Levee Activities
04---- ^{1/}	Emergency Water Supplies and Drought Assistance
041000	Emergency Water Supplies (CONTAMINATED SOURCE)
042000	Drought Assistance
043000	Field Investigations
05---- ^{1/}	Advance Measures
051000	Advance Measures Assistance
052000	Field Investigations
06---- ^{1/}	Hazard Mitigation
061000	Hazard Mitigation Team Activities

^{1/} SUMMARY WORK CATEGORY - COSTS MAY NOT BE CHARGED DIRECTLY TO THIS WORK CATEGORY.

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Cost
Acct

Title

31----	^{1/}	Supervision and Administration
31A000	^{1/}	Project Office Supervision and Administration (S&A)
31A100		Project Office Operations
31A200		Project Office Other S&A
31B000		Area Office S&A
31C000	^{1/}	District Office S&A
31C100		Technical Management by Construction Technical Manager
31C200		District Office Other S&A
31D000	^{1/}	Damages Assessed Contractors
31D100		Liquidated Damages
31D200		Other Damages
31E000		Construction Phase Programs and Project Management
320000		Reserved for Future HQUSACE Use
330000		Reserved for Future HQUSACE Use
340000		Reserved for Future HQUSACE Use
350000		Reserved for Future HQUSACE Use
36----	^{1/}	Prepayments and Advances
361000		Prepayments to Other Government Agencies
362000		Reserved for Future HQUSACE Use
363000		Other Advances
370000		Reserved for Future HQUSACE Use
380000		Reserved for Future HQUSACE Use
390000		Unapplied Advances for Accrued Cost
400000		Undistributed Job-Site Labor
420000		Unapplied Payments to Contractors
490000		Claims Receivable

^{1/} SUMMARY WORK CATEGORY - COSTS MAY NOT BE CHARGED DIRECTLY TO THIS WORK CATEGORY.

<u>WORK</u>	<u>CAT</u>	<u>Title</u>
	520000	Surveys and Layouts
	66----	^{1/} Clearing Accounts
	668000	Leasing Program
	669----	Other Clearing Accounts
	80----	^{1/} Income and Credits to Operations
	802---	^{1/} Credits to Operations
	802100	Collections for Subsistence, Quarters, Services, ETC.
	802200	Income from Grants and Sundry Disposals
	802300	Contributions for Emergency Activities
	803----	Nonoperating Income
	803100	Collections for Damages to Government Property
	803200	Other Nonoperating Income
	890000	Nonfunded Contractor's Earnings
	900000	Expenditures - Prior Years
	91-----	Transfers of Property Without Reimbursement
	911000	Reserved for Future HQUSACE Use
	912000	All Transfers Except Payments to States
	913000	Reserved for Future HQUSACE Use
	940000	Funds Returned to Treasury by Corps of Engineers
	950000	Funds Returned to Treasury by Other Gov't Agencies
	980000	Advances Received for Emergency Activities

^{1/} SUMMARY WORK CATEGORY - COSTS MAY NOT BE CHARGED DIRECTLY TO THIS WORK CATEGORY.

APPENDIX 8-C

CEFMS WORK CATEGORIES
OPERATION AND MAINTENANCE, GENERAL APPROPRIATION

<u>WORK CAT</u>	<u>Title</u>
601-- ^{1/}	OPERATION FOR NAVIGATION
60110	OPERATION OF STRUCTURES, FACILITIES, EQUIPMENT FOR NAVIGATION
60120 ^{1/}	STUDIES AND SURVEYS FOR NAVIGATION
60121	STUDIES AND SURVEYS: PROJECT CONDITION, DREDGING, OBSTRUCTION AND RELATED STUDIES FOR NAVIGATION
60122	STUDIES AND SURVEYS: MAJOR REHABILITATION EVALUATION REPORTS FOR NAVIGATION
60123	STUDIES AND SURVEYS: ENVIRONMENTAL STUDIES AND MONITORING FOR DREDGING PURPOSES FOR NAVIGATION
60130 ^{1/}	DAM SAFETY FOR NAVIGATION
60131	DAM SAFETY: INSTRUMENTATION FOR ANALYSIS AND DATA GATHERING INSPECTIONS FOR NAVIGATION
60132	DAM SAFETY: FORMAL PERIODIC INSPECTIONS AND REPORTS FOR NAVIGATION
60133	DAM SAFETY: DAM SAFETY ASSURANCE STUDIES FOR NAVIGATION
60140 ^{1/}	WATER MANAGEMENT (CONTROL AND QUALITY) ACTIVITIES FOR NAVIGATION
60141	WATER MANAGEMENT ACTIVITIES: ANALYSIS AND STUDY OF DATA FOR NAVIGATION
60142	WATER MANAGEMENT ACTIVITIES: OPERATION OF WCDS AND DATA COLLECTION FOR NAVIGATION
60150 ^{1/}	REAL ESTATE MANAGEMENT, COMPLIANCE AND UTILIZATION INSPECTIONS FOR NAVIGATION
60160	ENVIRONMENTAL COMPLIANCE MANAGEMENT FOR NAVIGATION
60170	RESERVED
60180	RESERVED
60190	RESERVED
602-- ^{1/}	OPERATION FOR FLOOD DAMAGE REDUCTION
60210	OPERATION OF STRUCTURES, FACILITIES AND EQUIPMENT
6022- ^{1/}	STUDIES AND SURVEYS
60221	NON-NAVIGATION PROJECT CONDITION STUDIES, INCLUDING DREDGING STUDIES
60222	MAJOR REHABILITATION EVALUATION REPORTS
60223	INSPECTION OF COMPLETED WORKS - LOCAL PROTECTION PROJECTS

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6023-	^{1/}	DAM SAFETY
60231		INSTRUMENTATION FOR ENGINEERING ANALYSIS AND CONTINUING EVALUATION DATA GATHERING INSPECTIONS AND DATA ANALYSIS
60232		FORMAL PERIODIC INSPECTIONS AND REPORTS
60233		DAM SAFETY ASSURANCE STUDIES
6024-	^{1/}	WATER MANAGEMENT (CONTROL AND QUALITY) ACTIVITIES
60241		ANALYSIS AND STUDIES OF COLLECTED DATA
60242		OPERATION OF WATER CONTROL DATA SYSTEMS AND DATA COLLECTION
60250		REAL ESTATE MANAGEMENT - INCLUDING COMPLIANCE AND UTILIZATION INSPECTIONS
60260		ENVIRONMENTAL COMPLIANCE MANAGEMENT
60270		RESERVED
60280		RESERVED
60290		RESERVED
603--	^{1/}	OPERATION FOR HYDROPOWER FUNCTIONS
6031-	^{1/}	OPERATION OF STRUCTURES, FACILITIES AND EQUIPMENT NT
60311		SUPERVISION AND ENGINEERING
60312		HYDRAULIC EXPENSES
60313		ELECTRIC EXPENSES
60314		MISCELLANEOUS HYDRAULIC POWER GNERATION EXENSES
6032-	^{1/}	STUDIES AND SURVEYS
60321		SUPERVISION AND ENGINEERING
60322		HYDRAULIC EXPENSES
60323		ELECTRIC EXPENSES
60324		MISCELLANEOUS HYDRAULIC POWER GENERATION EXPENSES
60325		MAJOR REHABILITATION EVALUATION REPORTS
6033-	^{1/}	DAM SAFETY
60331		INSTRUMENTATION FOR ENGINEERING ANALYSIS AND CONTINUING EVALUATION DATA GATHERING INSPECTIONS AND DATA ANALYSIS
60332		FORMAL PERIODIC INSPECTIONS AND REPORTS
60333		DAM SAFETY ASSURANCE STUDIES
6034-	^{1/}	WATER MANAGEMENT (CONTROL AND QUALITY) ACTIVITIES
60341		ANALYSIS AND STUDIES OF COLLECTED DATA
60342		OPERATION OF WATER CONTROL DATA SYSTEMS AND DATA COLLECTION
60350		REAL ESTATE MANAGEMENT - INCLUDING COMPLIANCE AND UTILIZATION INSPECTIONS
60360		ENVIRONMENTAL COMPLIANCE MANAGEMENT

<u>WORK</u> <u>CAT</u>	<u>Title</u>
60370	RESERVED
60380	RESERVED
60390	RESERVED
604-- ^{1/}	OPERATION FOR ENVIRONMENTAL STEWARDSHIP FUNCTIONS
6041- ^{1/}	ENVIRONMENTAL STEWARDSHIP
60411	MANAGEMENT OF NATURAL RESOURCES
60412	MANAGEMENT AND CURATION OF ARCHEOLOGICAL AND NATURAL RESOURCES
60413	MANAGEMENT OF FORMAL (WILDLIFE) MITIGATION FEATURES
60414	OPERATION OF FISH HATCHERIES
60415	OPERATION OF FISHERIES, FISH HAULING ACTIVITIES AND FISH PASSAGE STRUCTURES
60416	COMPHEHENSIVE MASTER PLANS AND MASTER PLAN SUPPLEMENTALS
60420	STUDIES AND SURVEYS
60430	RESERVED
6044- ^{1/}	WATER MANAGEMENT (CONTROL AND QUALITY) ACTIVITIES
60441	ANALYSIS AND STUDIES OF COLLECTED DATA
60442	OPERATION OF WATER CONTROL DATA SYSTEMS AND DATA COLLECTION
60450	REAL ESTATE MANAGEMENT - INCLUDING COMPLIANCE AND UTILIZATION INSPECTIONS
60460	ENVIRONMENTAL COMPLIANCE MANAGEMENT
60470	RESERVED
60480	RESERVED
60490	RESERVED
605-- ^{1/}	OPERATION FOR RECREATION FUNCTIONS
6051- ^{1/}	RECREATION OPERATIONS
60511	OPERATION OF STRUCTURES, FACILITIES AND EQUIPMENT- NON-SRUF
60512	OPERATION OF STRUCTURES, FACILITIES AND EQUIPMENT- SRUF
60513	LAW ENFORCEMENT AGREEMENTS
60520	STUDIES AND SURVEYS
60530	RESERVED
6054- ^{1/}	WATER MANAGEMENT (CONTROL AND QUALITY) ACTIVITIES
60541	ANALYSIS AND STUDIES OF COLLECTED DATA
60542	OPERATION OF WATER CONTROL DATA SYSTEMS AND DATA COLLECTION

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60550	REAL ESTATE MANAGEMENT - INCLUDING COMPLIANCE AND UTILIZATION INSPECTIONS
60560	ENVIRONMENTAL COMPLIANCE MANAGEMENT
60570	RESERVED
60580	RESERVED
60590	RESERVED
606-- ^{1/}	Operation Costs for Joint Activities Not Specific to a Single Business Function
60610	Operation of Structures, Facilities, and Equipment for Joint Activities
60620	Studies and Surveys for Joint Activities
60621	Studies and Surveys: Project Condition Surveys, Dredging Surveys, etc. for Joint Activities
60622	Studies and Surveys: Major Rehabilitation Evaluation reports for Joint Activities
60630	Dam Safety Activities for Joint Activities
60631	Dam Safety: Instrumentation for Analysis and Data Gathering inspections for Joint Analysis
60632	Dam Safety: Formal Periodic Inspections and Reports for Joint Activities
60633	Dam Safety: Dam Safety Assurances Studies for Joint Activities
60640	Water Management (Control and Quality) for Joint Activities
60641	Water Management Activities: Analysis and Studies of Data for Joint Activities
60642	Water management Activities: Operation of WCDS and Data Collection for Joint Activities
60650	Real Estate Management, Compliance and Utilization Inspections, for Joint Activities
60660	Environmental Compliance Management Activities for Joint Activities
60670	Reserved
60680	Reserved
60690	Reserved
60700	Catastrophic Disaster Preparedness Program
60710	National Emergency Preparedness Program
60711	Continuity of Operations
60712	Catastrophic Disaster Response Planning
60713	Emergency Operations Center Support
60714	Emergency Water Program
60715	Continuity of Government

<u>WORK</u> <u>CAT</u>	<u>Title</u>
60716	Catastrophic Disaster Training and Exercise
611-- ^{1/}	Maintenance for Navigation
61110	Maintenance of Structures, Facilities, Equipment, Excluding Dredging Activities for Navigation
61120	Dredging Activities for Navigation
61121	Dredging of Channels and Canals, Including all Disposal Activities for Navigation
61122	Construction and Maintenance of Dredged Material Disposal Facilities for Navigation
61130	RESERVED
61140	Water Management (Control and Quality) Equipment Purchase and Maintenance for Navigation
61150	Real Estate Actions for Navigation
61151	Land Acquisition and Disposal Activities, Settlement of Claims, Audits for Navigation
61152	Resolution of Real Estate Encroachments for Navigation
61153	Boundary Monumentation and Rectification for Navigation
61160	Environmental Compliance (Remedial Actions) for Navigation
61170	Remaining O&M-Funded Major Rehabilitation (Comprehensive Replacement) projects for Navigation
61180	Reserved
61190	Reserved
612-- ^{1/}	Maintenance for Flood Damage Reduction
61210- ^{1/}	Maintenance of Structures, Facilities, Equipment, Excluding Dredging Activities for FDR
61211	Maintenance of Structures, Facilities, Equipment for Non-Water Control Activities for FDR
61212	Maintenance of MR&T-Funded Structures, Facilities, Equipment for Non-Water Control Activities for FDR
61220- ^{1/}	Dredging Activities for Flood Damage Reduction
61221	Dredging, Including all Disposal Activities, for Flood Damage Reduction
61222	Construction and Maintenance of Dredging Disposal Facilities for Flood Damage Reduction
61230	Reserved
61240	WATER Management (Control and Quality) Equipment Purchase and Maintenance for FDR
61250	Real Estate Actions for Flood Damage Reduction

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61251	Land Acquisition and Disposal Activities, Settlement of Claims, Audits for FDR
61252	Resolution of Real Estate Encroachments for Flood Damage Reduction
61253	Boundary Monumentation and Rectification for Flood Damage Reduction
61260	Environmental Compliance (Remedial Action) for Flood Damage Reduction
61270	Reserved
61280	Reserved
61290	Reserved
613-- ^{1/}	Maintenance for Hydropower
61310	Baseline Maintenance of Structures, Facilities, Equipment, Excluding Dredging Activities for Hydropower
61311	Baseline Maintenance Supervision, FERC #541
61312	Baseline Maintenance of Hydraulic Structures, FERC #542
61313	Baseline Maintenance of Electric Plant, FERC #544
61314	Baseline Maintenance of Miscellaneous Hydraulic Plant, FERC #545
61320	Dredging Activities for Hydropower
61330	Reserved
61340	Water Management (Control and Quality) Equipment Purchase and Maintenance for Hydropower
61350	Real Estate Actions for Hydropower
61351	Land Acquisition and Disposal Activities, Settlement of Claims, and Audits for Hydropower
61352	Resolution of Real Estate Encroachments for Hydropower
61353	Boundary Monumentation and Rectification for Hydropower
61360	Environmental Compliance (Remedial Compliance) for Hydropower
61370	Remaining O&M-Funded Major Rehabilitation (Comprehensive Replacement) Projects for Hydropower
61371	Remaining O&M-Funded Major Rehabilitation Comprehensive Replacement Supervision
61372	Remaining O&M-Funded Major Rehabilitation Comprehensive Replacement of Structures
61373	Remaining O&M-Funded Major Rehabilitation Comprehensive Replacement of Electric Plant

<u>WORK</u> <u>CAT</u>	<u>Title</u>
61374	Remaining O&M-Funded Major Rehabilitation Comprehensive Replacement of Miscellaneous Hydraulic Plant
61380	Reserved
61390	Reserved
613N0	Non-Baseline Maintenance of Structures, Facilities, Excluding Dredging for Hydropower
613N1	Non-Baseline Maintenance Supervision, FERC 541
613N2	Non-Baseline Maintenance of Structures, FERC 542
613N3	Non-Baseline Maintenance of Electric Plant, FERC 544
613N4	Non-Baseline Maintenance of Miscellaneous Hydraulic Plant, FERC 545
614-- ^{1/}	Maintenance for Environmental Stewardship
61410	Maintenance, Excluding Dredging Activities for Environmental
61411	Maintenance of structures, Facilities, Equipment for Natural Resources Management
61412	Mitigation of Archeological Cultural Resources, Including Sites, Structures, and Objects
61413	Maintenance of Formal (Wildlife) Mitigation Features
61414	Maintenance of Fisheries, Fish Haulage Activities, and Fish Passage
61420	Dredging Activities for Environmental Stewardship
61421	Dredging, Including all Disposal Activities for Environmental
61422	Construction and Maintenance of Dredged Material Disposal Facilities for Environmental Stewardship
61430	Reserved
61440	Water Management (Control and Quality) Equipment Purchase and Maintenance for Environmental Stewardship
61450	Real Estate Actions for Environmental Stewardship
61451	Land Acquisition and Disposal Management Activities, Settlement of Claims and Audits for Environmental Stewardship
61452	Resolution of Real Estate Encroachments for Environmental Stewardship
61453	Boundary Monumentation and Rectification for Environmental Stewardship
61460	Environmental Compliance (Remedial Actions) for Environmental Stewardship
61470	Reserved

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61480	Reserved
61490	Reserved
615-- ^{1/}	Maintenance for Recreation
61510	Maintenance, Excluding Dredging for Recreation
61511	Maintenance of Structures, Facilities, Equipment for Recreation
61512	Maintenance of Structures, Facilities, Equipment for Recreation using Special Recreation Users Fee (SRUF) Funds
61513	Cost Shared Recreation Developments, Including Contracts and Negotiations
61520	Dredging Activities, Including All Disposal Activities for Recreation
61530	Reserved
61540	Water Management (Control and Quality) Equipment Purchase and Maintenance for Recreation
61550	Real Estate Actions for Recreation
61551	Land Acquisition and Disposal Management Activities, Settlements of Claims, Audits for Recreation
61552	Resolution of Real Estate Encroachments for Recreation
61553	Boundary Monumentation and Rectification for Recreation
61560	Environmental Compliance (Remedial Actions) for Recreation
61570	Reserved
61580	Reserved
61590	Reserved
616-- ^{1/}	Maintenance Costs for Joint Activities Not Specific to a Single Business Function
61610	Maintenance of Structures, Facilities, Equipment, Excluding Dredging for joint Activities
61620	Dredging for Joint Activities
61621	Dredging, Including All Disposal Activities for Joint Activities
61622	Construction and Maintenance of Dredged Material Disposal Facilities for Joint Activities
61630	Reserved
61640	Water Management (Control and Quality) Equipment Purchase and Maintenance for Joint Activities
61650	Real Estate Actions for Joint Activities
61651	Land Acquisition and Disposal Activities, Settlement of Claims, Audits for Joint Activities

<u>CAT</u>	<u>Title</u>
61652	Resolution of Real Estate Encroachments for Joint Activities
61653	Boundary Monumentation and Rectification for Joint Activities
61660	Environmental Compliance (Remedial Actions) for Joint Activities
61670	Reserved
61680	Reserved
61690	Reserved
636-- ^{1/}	PREPAYMENTS AND ADVANCES
63610	PREPAYMENTS TO OTHER GOVERNMENT AGENCIES
63620	RESERVED FOR FUTURE HQUSACE USE
63630	OTHER ADVANCES
63640	REAL ESTATE - RELOCATION ASSISTANCE - LOANS TO PROFIT AND NONPROFIT ORGANIZATIONS UNDER PL 91-646
63800	RESERVED FOR FUTURE HQUSACE USE
63900	UNAPPLIED ADVANCES FOR ACCRUED COST
64000	UNDISTRIBUTED JOB-SITE LABOR
64100	STORES
64200	UNAPPLIED PAYMENTS TO CONTRACTORS
64900	CLAIMS RECEIVABLE
650-- ^{1/}	CONSTRUCTION FACILITIES
6501- ^{1/}	CAPITAL ASSETS
65011	BUILDINGS
65012	OTHER STRUCTURES AND FACILITIES
65013	EQUIPMENT
65014	SOFTWARE
65020	EXPENDABLE SUPPLIES AND EQUIPMENT
65050	OPERATION AND MAINTENANCE EXPENSE
65200	SURVEYS AND LAYOUTS
65300	RESERVED FOR FUTURE HQUSACE USE
65600	PLANT, PROPERTY, AND EQUIPMENT IN PROCESS OF RETIREMENT
666-- ^{1/}	CLEARING ACCOUNTS
66610	WAREHOUSE OPERATIONS

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66620	SHOP OPERATIONS
66680	REAL ESTATE - INLEASING PROGRAM
66682	INLEASING - NON-RECRUITING FACILITIES
66683	RELOCATION ASSISTANCE
66684	DISPOSALS
66685	RELOCATION ASSISTANCE PAYMENTS (PL 91-646)
66686	RENTS, INITIAL ALTERATIONS AND RESTORATIONS
66690	OTHER CLEARING ACCOUNTS (SPECIFY)
671-- ^{1/}	INTEREST EXPENSE
67110	UNDISTRIBUTED INTEREST (O&M) DURING CONSTRUCTION
67120	INTEREST EXPENSE (O&M - GROSS)
67130	INTEREST EXPENSE (O&M) CHARGED TO CONSTRUCTION (CR)
67200	RESERVED FOR FUTURE HQUSACE USE
67300	RESERVED FOR FUTURE HQUSACE USE
67400	DEPRECIATION AND AMORTIZATION EXPENSE
67500	PAYMENTS TO STATES FROM GRANT REVENUES
67800	WORK IN PROCESS TRANSFERRED TO PLANT IN SERVICE (RESERVED FOR COEMIS. SEE COEMIS USER'S MANUAL FOR DESCRIPTION AND APPLICATION.)
680-- ^{1/}	INCOME AND CREDITS TO OPERATIONS
6801- ^{1/}	OPERATING INCOME (CR)
68011	SALE OF POWER - FOR RESALE
68012	SALE OF POWER - INTERDEPARTMENTAL SALES
68013	SALES OF POWER - OTHER SALES (SPECIFY)
68015	SALE OF WATER
68019	OTHER OPERATING INCOME
6802- ^{1/}	CREDITS TO OPERATIONS (CR)
68021	COLLECTIONS FOR SUBSISTENCE, QUARTERS, SERVICES, ETC.
68022	INCOME FROM GRANTS AND SUNDRY DISPOSALS
68023	INCOME FROM RECREATIONAL FEES PL 88-578
68024	INCOME FROM REFUSE PERMIT FEES
68025	INCOME FROM LAKESHORE USE PERMIT FEES
6803- ^{1/}	NONOPERATING INCOME (CR)
68031	COLLECTIONS FOR DAMAGES TO GOVERNMENT PROPERTY
68032	DISPOSAL RECEIPTS - FEE LAND
68033	DISPOSAL RECEIPTS - BUILDINGS AND IMPROVEMENTS
68034	OTHER DISPOSAL RECEIPTS
68035	OTHER NONOPERATING INCOME
6804- ^{1/}	RETIREMENT RECEIPTS - MULTIPLE PURPOSE PROJECTS (CR)

<u>CAT</u>	<u>Title</u>
68041	FEE LAND
68042	BUILDINGS AND IMPROVEMENTS
68043	OTHER DISPOSAL RECEIPTS
685-- ^{1/}	JOINT EXPENSES - MULTIPLE PURPOSE PROJECTS
68510	JOINT FACILITIES EXPENSE ALLOCATED TO ELECTRIC GENERATION (DR)
68520	JOINT FACILITIES EXPENSE ALLOCATED TO OTHER FUNCTIONS (DR)
68600	JOINT FACILITIES EXPENSE ALLOCATION (CR)
68700	ABANDONED AND RETIRED PROPERTY (OTHER THAN MULTIPLE PURPOSE)
68800	TRANSFERS TO PLANT IN SERVICE (PIS) FROM WORK IN PROGRESS (WIP)
68900	NONREFUNDED CONTRACTOR'S EARNINGS
69000	EXPENDITURES - PRIOR YEARS
691-- ^{1/}	TRANSFERS OF PROPERTY WITHOUT REIMBURSEMENT
69110	RESERVED FOR FUTURE HQUSACE USE
69120	ALL TRANSFERS EXCEPT PAYMENTS TO STATES
69130	PAYMENTS TO STATES
69140	RESERVED FOR FUTURE HQUSACE USE
69200	INTEREST ON GOVERNMENT INVESTMENT (CR)
69300	INCOMPLETE REHABILITATION WORK - (CR)
69400	FUNDS RETURNED TO U.S. TREASURY BY CORPS OF ENGINEERS (DR)
69500	FUNDS RETURNED TO U.S. TREASURY BY OTHER GOVERNMENT AGENCIES (DR)
696-- ^{1/}	NONREIMBURSABLE COSTS
69610	OPERATION AND MAINTENANCE
69620	NET GAIN OR LOSS ON RETIREMENT OF LAND (MULTIPLE PURPOSE PROJECTS)
697-- ^{1/}	STATUS OF COST RECOVERY - REIMBURSABLE COSTS
69710	RESULTS FROM OPERATIONS
69720	NET GAIN OR LOSS ON RETIREMENT OF LAND (MULTIPLE PURPOSE PROJECTS)
69730	INVESTMENT RECOVERY ON NON-MULTIPLE PURPOSE PROJECTS
69800	ADVANCES RECEIVED FOR OPERATION AND MAINTENANCE (CR)

APPENDIX 8-D

GENERAL EXPENSE APPROPRIATION

<u>Cost</u> <u>Acct</u>	<u>Title</u>
1---- 1/	EXECUTIVE DIRECTION AND MANAGEMENT - HQUSACE
1A000	PROGRAM MANAGEMENT
1B--- 1/	HQUSACE OPERATIONS
1B1-- 1/	INFORMATION MANAGEMENT ACTIVITIES
1B11- 1/	ADMINISTRATION
1B111	PLANNING
1B112	BUDGETING
1B113	GENERAL MANAGEMENT
1B119	ALL OTHER
1B12- 1/	LIBRARY
1B121	PUBLIC LIBRARY SERVICES
1B122	LEARNING RESOURCE CENTER
1B129	ALL OTHER
1B13- 1/	RECORDS MANAGEMENT
1B131	MAIL
1B132	FILE MANAGEMENT
1B133	ALL OTHER
1B14- 1/	REPRODUCTION MANAGEMENT
1B141	FORMS MANAGEMENT
1B142	PUBLICATIONS MANAGEMENT
1B143	COPIER PROGRAM
1B144	PRINTING/DUPLICATING SUPPORT
1B145	ALL OTHER
1B15- 1/	AUTOMATION SUPPORT
1B151	HARDWARE SUPPORT (HELP) OPERATIONS
1B152	SOFTWARE SUPPORT (HELP) OPERATIONS
1B153	GENERAL SOFTWARE DEVELOPMENT
1B154	END USER ACQUISITION SUPPORT
1B155	CEAP IA SUPPORT
1B159	ALL OTHER
1B16- 1/	TELECOMMUNICATIONS
1B161	TELECOMMUNICATION SUPPORT
1B162	LAN SUPPORT
1B163	COMMUNICATION CENTER
1B169	ALL OTHER
1B2-- 1/	HECSA MANAGED HEADQUARTERS ACTIVITIES
1B210	DARSE

1/ SUMMARY COST ACCOUNT/WORK CATEGORY - COSTS MAY NOT BE CHARGED DIRECTLY TO THESE ACCOUNTS.

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Title

1B220	VSIP/VERA
1B290	ALL OTHER
1B300	HUMAN RESOURCE ACTIVITIES
1B900	ALL OTHER
2----	^{1/} EXECUTIVE DIRECTION AND MANAGEMENT - MSC OFFICES
2A000	RESERVED FOR FUTURE HQUSACE USE
2B---	^{1/} MSC OPERATIONS
2B1--	^{1/} INFORMATION MANAGEMENT ACTIVITIES
2B11-	^{1/} ADMINISTRATION
2B111	PLANNING
2B112	BUDGETING
2B113	GENERAL MANAGEMENT
2B119	ALL OTHER
2B12-	^{1/} LIBRARY
2B121	PUBLIC LIBRARY SERVICES
2B122	LEARNING RESOURCE CENTER
2B129	ALL OTHER
2B13-	^{1/} RECORDS MANAGEMENT
2B131	MAIL
2B132	FILE MANAGEMENT
2B133	ALL OTHER
2B14-	^{1/} REPRODUCTION MANAGEMENT
2B141	FORMS MANAGEMENT
2B142	PUBLICATIONS MANAGEMENT
2B143	COPIER PROGRAM
2B144	PRINTING/DUPLICATING SUPPORT
2B145	ALL OTHER
2B15-	^{1/} AUTOMATION SUPPORT
2B151	HARDWARE SUPPORT (HELP) OPERATIONS
2B152	SOFTWARE SUPPORT (HELP) OPERATIONS
2B153	GENERAL SOFTWARE DEVELOPMENT
2B154	END USER ACQUISITION SUPPORT
2B155	CEAP IA SUPPORT
2B159	ALL OTHER
2B16-	^{1/} TELECOMMUNICATIONS
2B161	TELECOMMUNICATION SUPPORT
2B162	LAN SUPPORT
2B163	COMMUNICATION CENTER
2B169	ALL OTHER

^{1/} SUMMARY COST ACCOUNT/WORK CATEGORY - COSTS MAY NOT BE CHARGED DIRECTLY TO THESE ACCOUNTS.

Cost
Acct

Title

2B170	VISUAL INFORMATION
2B200	HUMAN RESOURCE ACTIVITIES
2B900	ALL OTHER
* 3----	^{1/} EXECUTIVE DIRECTION AND MANAGEMENT - MISCELLANEOUS ACTIVITIES
3A---	^{1/} WATER RESOURCE SUPPORT CENTER ACTIVITIES
3A1--	^{1/} INFORMATION MANAGEMENT ACTIVITIES
3A11-	^{1/} ADMINISTRATION
3A113	GENERAL MANAGEMENT
3A119	ALL OTHER
3A15-	^{1/} AUTOMATION
3A159	ALL OTHER
3A900	ALL OTHER
3B000	TOPOGRAPHIC ENGINEERING CENTER ACTIVITIES
3Z000	ALL OTHER ACTIVITIES
4----	^{1/} EXECUTIVE DEVELOPMENT
4A---	^{1/} HQUSACE ACTIVITIES
4A100	OPERATING ACTIVITIES
4A200	PROGRAM ACTIVITIES
4B000	MSC ACTIVITIES
4Z000	ALL OTHER
50000	COASTAL ENGINEERING RESEARCH BOARD
60000	HUMPHREYS ENGINEER CENTER SUPPORT ACTIVITY
61000	Depreciation and Amortization Expense
7----	^{1/} CAPITAL ASSETS
71000	SOFTWARE
72000	EQUIPMENT
73000	LEASEHOLD IMPROVEMENTS
74000	Capital Leases
79000	OTHER CAPITAL ASSETS
80000	USACE Finance Center Activities
90000	PRIOR YEAR COST
91---	^{1/} TRANSFERS OF PROPERTY WITHOUT REIMBURSEMENT

^{1/} SUMMARY COST ACCOUNT/WORK CATEGORY - COSTS MAY NOT BE CHARGED DIRECTLY TO THESE ACCOUNTS.

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Title

91100	RESERVED FOR FUTURE HQUSACE USE
91200	ALL TRANSFERS EXCEPT PAYMENTS TO STATES
91300	PAYMENTS TO STATES
91400	RESERVED FOR FUTURE HQUSACE USE

^{1/} SUMMARY COST ACCOUNT/WORK CATEGORY - COSTS MAY NOT BE CHARGED DIRECTLY TO THESE ACCOUNTS.

CHAPTER 9

APPOINTMENT RESPONSIBILITIES AND TREASURY
CHECK UTILIZATION PROCEDURES OF DISBURSING
OFFICERS AND DEPUTIES

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CHAPTER 9

APPOINTMENT RESPONSIBILITIES AND TREASURY
CHECK UTILIZATION PROCEDURES OF DISBURSING
OFFICERS AND DEPUTIES

9-1. Authority to Disburse. The Chief of Engineers is charged with the disbursement of funds appropriated for Civil Works by a recurrent appropriation act provision, which, for the fiscal year concerned, constitutes a congressional directive to that end.

9-2. Responsibilities of Disbursing Officers. a. Except as provided below, the disbursing officer*s responsibility for public funds intrusted to him is personal and absolute., and he is entitled to relief from responsibility only by properly accounting for the funds received or held by him. This responsibility includes, but is not limited to. collection, safekeeping and deposit of accounts receivable; the drawing of checks; the issuance of savings bonds; care and custody of blank checks, bond. end facsimile signature plates for mechanical check signing equipment. Amounts placed on checks must be visually checked with amounts payable shown on vouchers by or in the presence of the disbursing officer or deputy. A record of the last check signed should be personally maintained by the disbursing officer and/or his deputy. Disbursing officer should also have personal knowledge at all times as to the consecutive numbers of blank checks and savings bonds on hand.

b. The act "To fix the responsibilities of disbursing and certifying officers, and for other purposes," approved 29 December 1941 (55 Stat 375, 31 USC 82e), is not applicable to disbursing and certifying officers of the Corps of Engineers engaged on field work. Responsibilities of Certifying and Disbursing Officers excepted from the Act of December 29, 1941 are provided in 3 GAD 26.4 and 27.2.

c. The fact that public money is disbursed in obedience to a written order of a commanding officer (District Engineer) does not authorize the General Accounting Office to credit the disbursing officer for such expenditure if it was made in contravention of law (7 Comp. Dec. 248). If such an expenditure is disallowed, the officer who ordered the disbursement will be held responsible by the Chief of Engineers. If there exists any doubt as to the validity of the payment to be made, the disbursing officer (finance and accounting officer) should not be deterred from making a request for an advance decision of the Comptroller General in the absence of unquestionable Comptroller decisions as to the propriety of the payment. If say disbursement results in a disallowance, the disbursing officer or the head of the depart-

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ment has the right to appeal to the Comptroller General for a review of the disallowance within one year from the date of same. The decision of the Comptroller General on such appeal is final upon the executive department (31 USC 74). Requests for advance decisions and appeals from disallowances will be submitted through the Chief of Engineers.

* d. Requirements for deposit of receipts will be observed as prescribed in 7 GAO, Section 12.

9-3 Appointment of Disbursing Officers.

a. Disbursing Officers for the Corps of Engineers will be civilians appointed by the commanding officer of the installation to which they are assigned. The civilian designated will also be the Finance and Accounting Officer (Chief, Finance and Accounting Branch).

* b. Upon appointment of the Disbursing Officer, DAEN-RFM-A will be furnished information as follows:

- (1) Name of Disbursing Officer.
- (2) Effective date of appointment.
- (3) TFS Form 5583, Signature Card.
- (4) TFS Form 3023, Specimen Signatures.

The effective date will be fixed so that the TFS Forms 5583 and 6513 may be filed with the Treasury Department prior to commencement of disbursing.

c. The Disbursing Officer will, upon assuming duty at a station where a Disbursing Officer had been currently assigned, take over the total accountability of the predecessor and operate under the disbursing station symbol assigned to the station. Notification of the transfer of accountability will immediately be furnished HQDA (DAEN-RMF-A), WASH DC 20314.

*

9-4 Appointment of Certifying Officers.

a. The Finance and Accounting Officer (Chief, Finance and Accounting Branch) is designated as the certifying officer with the responsibility and authority for certification of accuracy and entitlement with respect to payrolls, travel and commercial vouchers.

b. This certification authority will be redelegated by the Finance and Accounting Officer in writing to the Chief of Examination Section or the Chiefs of the applicable units of the Examination Section as the work-

load warrants. Certification in such cases will be made in the following form:

(Appropriate Certificate)
(Signature of individual delegated)
For JOHN DOE
Finance and Accounting Officer

9-5 Discontinuance of Disbursing Duties.

a. Transfer of Disbursing Duties. When a Disbursing Officer transfers his disbursing duties to a successor at a disbursing station, his successor will assume accountability for the balance in his predecessor's account. The Disbursing Officer being relieved will prepare a final Statement of Accountability, Standard Form 1219, and supporting statements and schedules, irrespective of the fact that the closing date may be other than the close of the calendar month. The Statement will be plainly marked "FINAL" in the blank space directly above the name line. The transfer of accountability will be accomplished by the use of a statement attached to the SF 1219 of the disbursing officer being relieved. The statement will read as follows:

I have received (date) by transfer from (name of Disbursing Officer being relieved) (total amount), an analysis of which is included in Sections II and C of attached SF 1219.

(Signature of Successor)

(Grade or Title)

The statement and copies thereof, properly signed, will be securely attached to the original and each copy of the statement of accountability. The Administrative Approval Certificate on the reverse of the Statement of Transaction, Standard Form 1220, will be accomplished by the District Comptroller or Chief, Finance and Accounting Branch, on all copies.

b. Discontinuance of Disbursing Operations. When a Disbursing Officer ceases to act and the disbursing operations at a disbursing station are discontinued, the Disbursing Officer will report the fact over his signature to the Chief of Engineers for transmission to the Treasurer of the United States, giving a description of the last check drawn. The Disbursing Officer will prepare a final Statement of Accountability, Standard Form 1219, and supporting statements and schedules, irrespective of the fact that the closing date may be other than the close of the calendar month. The statement will be plainly marked "FINAL" in the blank space directly above the name line. Special arrangements will be made with the depository to furnish immediate confirmation of all deposits.

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Even though, due to extenuating circumstances, confirmed copies of certificates of deposits have not been received, the amounts thereon will be shown as "Confirmed" within the current accounting period, thus reflecting the accountable balance as zero. The Statement of Accountability will be submitted within 10 days after the last day of activity. All blank Treasury checks will be returned in accordance with pan 9-17c.

9-6 Appointment of Deputy Disbursing Officer .

* a. Deputy Disbursing Officers for the Corps of Engineers will be civilians appointed by the Commanding Officer of the installation to which they are assigned. Disbursing Officers may recommend persons for such appointment. Deputy Disbursing Officers will make disbursements as an agent of the Disbursing Officer and discharge all other duties required according to law and regulation to be performed by such Disbursing Officer. Deputies may act on behalf of the principal whether or not such principal is present for duty. In the principal's absence, the deputy may continue to act for a period of time not to extend beyond the last day of the second month following that in which such absence begins. In cases of death, incapacity, or removal, the principal remains responsible for the acts of his deputy, unless otherwise relieved under provision of law. The deputy shall be subject for his official misconduct to all liabilities and penalties described by law in like cases for the Disbursing Officer for whom he acts as deputy.

b. Upon appointment of a Deputy Disbursing Officer, the Chief of Engineers, ATTN: DAEN-ECF-A, will be furnished notification of such appointment, accompanied by the completed TD Form 5583 Signature Card, and TD Form 6513, Specimen Signatures. The effective date of the appointment will be fixed so that the required signatures may be filed with the Treasury Department prior to commencement of disbursing duties. When it is considered that conditions justify the appointment of more than one deputy the above notification and TD Forms will be furnished for each appointee. The appointment of a Deputy Disbursing Officer may remain in effect so long as desired or until a change of duty station of either the Disbursing Officer, or his deputy, or other valid reason for termination of the appointment.

c. When a Deputy Disbursing Officer ceases to act the principal Disbursing Officer will at once report the fact over his signature to the Chief of Engineers, ATTN: DAEN-ECF-A, for transmission to the Treasury Department. Such report will include a description of the last check drawn by the deputy.

d. In the event of the death, incapacity or separation from office of a Disbursing Officer, the accounts of such Disbursing Officer may be continued and payments made in his name by his Deputy Disbursing Officer for a period of time not to extend beyond the last day of the second month following the month in which such death, incapacity or separation occurs. The deputy will be legally liable and responsible for all payments and official acts during such period until a new Disbursing Officer

* is appointed. If there is more than one deputy, the Commanding Officer of the installation will designate a deputy to disburse as principal in the name of the Disbursing Officer. Such accounts and payments shall be allowed, audited, and settled in the manner prescribed by law; and the checks signed in the name of the former Disbursing Officer shall be honored by the Treasurer of the United States, in the same manner as if the former Disbursing Officer had continued in office (Act 31 July 1953, 67 Stat 296, 31 U.S.C. 103b). The word "separation" as stated in the first sentence of this paragraph refers to separation for cause and should not be construed as separation due to transfer, retirement, or resignation.

9-6.1 Designation of Recreational Fee Cashier.

a. Individuals whose duties include receiving User fees, collected by Rangers, and who have custody of User Permits, except those receiving permits under hand receipt method (para 4-6b), will be designated "Recreational Fee Cashier" by the Division and District Engineers under procedures and conditions as follows:

(1) The designation will be in writing similar to the method used for appointing imprest fund cashiers.

(2) The Division and District Engineer will assure the provision of appropriate administrative supervision of the cashier function and will provide facilities and instructions for the safeguarding of permits and funds using the requirements for safeguarding imprest funds as a guide

(3) Where the cashier requires cash for use by the Rangers, the Finance and Accounting Officer may advance the required amount upon written request from the official in charge of the activity. Advances and turn-ins of change funds will be documented on DD Form 1081.

(4) Cashiers are accountable and responsible to the Finance and Accounting Officer for the User fees and for the change funds received.

(5) Any shortage of funds for which the cashier is accountable will be reported in accordance with pars 9-21.

b. Individuals may be designated by the Division and District Engineers as "Alternate Cashier" to serve as RFC in the absence of the principal under the procedures and conditions in subparas a(1) thru (5) above.

9-7. (Rescinded.)

*

9-8. Protecting Government Money.

a. A disbursing officer is at all times personally responsible for the safety of cash funds; and he will, upon his own initiative, take necessary steps to protect himself against loss by embezzlement, theft, fire and similar hazards.

b. The disbursing officer will be provided with at least a three-position dial-type combination safe that is fire resistant for a minimum period of two hours. The safe should be of sufficient size to accommodate the supply of blank checks and savings bonds in the custody of the disbursing officer as well as any cash in his safekeeping. The combination of the safe of the disbursing officer will be known only by such officer or his deputy. It will be placed in a sealed envelope, suitably marked so that its unauthorized opening may be detected, and delivered to the installa-

tion commander for safekeeping and use in the event of emergency.

9.9. Applicability of Fiscal Instructions Issued by Higher Authorities.

a. In the absence of specific instructions for compliance, fiscal regulations issued by the Department of the Army are not applicable to Civil Works activities until implemented by the Chief of Engineers.

b. Where instructions contained in publications issued by the General Accounting Office and Treasury Department are applicable to Civil Works activities and do not in themselves require further implementation, such instructions will be followed without awaiting further notice from the Chief of Engineers, unless, in the discretion of the Division or District Engineer, the applicability of such instructions to Civil Works should be questioned.

9-10. Payments in Excess of Appropriations Prohibited. No act of Congress will be construed to make appropriation out of the Treasury of the United States or to authorize the payment of money in excess of appropriation made by law, unless such act does in specific terms so declare (Act June 30, 1906, 31 U. S. C. 627).

9-11. Cash in Personal Possession.

* a. Where the need exists, the Chief of Engineers will authorize disbursing officers to keep cash on hand at their own risk. Where previous continuing authority at the station has not been received, disbursing officers may request it from DAEN-RMF-A. Cash is authorized to be held in the custody of cashiers outside the finance and accounting office for change funds and imprest funds. *

b. Applications, in letter form, requesting authority to hold cash on hand will:

- (1) state the maximum amount to be so held,
- (2) include a full explanation of the need for the authorization
- (3) describe the facilities available for safeguarding public funds, and
- (4) state the distance to the nearest depository.

* c. As a general policy, disbursing officers of the Corps of Engineers will make all payments by checks drawn on the Treasurer of the United States. Only in those situations where the exigencies of the service demand it, will payments be made in cash and then only when authorization referred to in paragraph 9-11a above has been received. However, when imprest fund or change fund cashiers are changed, the cash turned in to the disbursing officer by the previous cashier may be advanced to the new cashier as a cash payment. *

9-12. Verification of Cash and Collections. Cash on hand for disbursement, held in accordance with para. 9-11 above, and collections on hand will be verified in accordance with the procedures established in para 3-58, AR 37-103. When installations- also have military funds, the above verification will be made simultaneously for both civil and military.

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9-13. Imprest Funds.

a. Imprest funds will be established upon determination by the installation commander that the volume of small purchase activity is such as to effect a savings to the Government by the utilization of such a fund. For the purpose of uniformity with military accounting procedures, except as provided in paragraph 3-10, the provisions of AR 37-103-1 will be applied to the establishment and operation of imprest funds for small purchases from Civil Works appropriations, including pertinent procurement transactions normally financed by the Civil Works Revolving Fund.

b. Goods and services intended for military use may be paid from civil imprest funds pending reimbursement from military funds. This authority is not extended to purchasing nonexpendable items of military property.

c. In each case where a shortage of imprest funds is discovered, notification thereof will be made to the Chief of Engineers, DAEN-KCF-A, as required by paragraph 9-21.

d. Appointment of the same individual as both imprest Fund Cashier and Authorized Collector should be avoided wherever practical. Authorization for such dual appointments deemed essential will be obtained from the Division Engineer or from the Chief of Engineers for separate installation and Division offices.

e. Instructions relative to the use and accounting for imprest funds are set forth in Chapter 3 of this regulation.

* f. The safekeeping of imprest funds contained in paragraphs 3-78, 3-79, AR 37-103, will be followed as applicable. Moreover, the Finance and Accounting Officer will acknowledge the receipt of key(s) and/or combination(s) of safes by signing the transmittal document. The original will be filed in the finance and accounting office and the signed copy will be returned to the sender." *

9-14. Sale or Exchange of Funds.

a. No officer of the United States will either directly or indirectly sell or dispose of to any person, for a premium, any Treasury note, draft, warrant, or other public security not his private property, or sell or dispose of the proceeds of such note, draft, warrant, or security, in his hands for disbursement, without making return of such premium and accounting therefore by charging the same to his accounts to the credit of the United States; and any officer violating this section will be forthwith dismissed from office (31 U. S. C. 544).

b. A disbursing officer having cash funds in his possession will not exchange the same for any other disbursing officer's check on the Treasurer of the United States, private check, money order or commercial paper of any kind.

9-15. Responsibility for Rendering Accounts. All officers, agents or other persona who are charged with the safekeeping, transfer or disbursement of the public moneys will keep an accurate entry of each sum received and of each payment or transfer, and will render distinct accounts of the application thereof according to the appropriations. under which the moneys have been advanced to them. Every officer or agent of the United States who, having received public money which he is not authorized to retain as salary, pay or emolument, fails to render his accounts for the same as provided by law will be deemed guilty of embezzlement and will be fined in a sum equal to the amount of the money embezzled and imprisoned not more than ten years (Act 25 June 1948. 62 Stat 683, 18 U.S.C. 643).

9-16. Preparation of Accounts - General. The Comptroller General has approved the forms to be used by disbursing officers in maintaining their accounts for audit. The use of the prescribed forms is mandatory upon disbursing officers of the Corps of Engineers engaged on civil works. Detailed instructions prescribing the forms and procedure. to be followed will be contained in chapter 21 of this manual.

9-17. Requisition. Safekeeping and Transfer of Treasury Checks.

a. Disbursing officers drawing checks on the Treasurer of the United States will use only blank checks ordered under contract entered into by the Treasurer of the United States. Orders (requisitions) will be prepared on Treasury Department Form TUS 3203, Purchase Order for * Blank Treasury Cheeks, in accordance with instructions thereon. Original and first carbon copy thereof will be mailed directly to: Payment Reconciliation Section, Division of Government Accounts and Reports. Bureau of Government Financial Operations, Treasury Annex No. 1, ATTN: GAO Building. Washington, DC 20226, to who. all correspondence relating thereto should be addressed. At least two months, plus time for de- * delivery, should be allowed for printing checks after receipt of the order by the Treasurer\ of the United States. An additional two weeks should be allowed when a change in the check form is requested. Proofs of checks will be forwarded directly to tte disbursing officer for approval and approved copy will be returned directly to the Treasurer of the United States. Payments will be made directly to the contractor by each ordering office. Items 8 and 16 of Form TUS 3203 will be filled in accordingly. See "Treasurer*s Memorandum No. 2 (Revised), 29 June 1961," as amended, for details.

b. Disbursing officers will protect blank checks to the utmost against lose or theft. Blank checks should be kept under lock and key in the disbursing officer*s safe and should be accessible only to the disbursing officer or to employees to whom this responsibility has been * especially delegated by the disbursing officer. The disbursing officer will notify the Payment Reconciliation Section, Division of Government Accounts and Reports, Bureau of Government Financial Operations Treasury Annex No. 1, ATTN: GAO Building, Washington, DC 20226, and the nearest office of the United States Secret Service by telephone, telegraph, radio or the moat rapid means of communication available to his, immediately upon discovery of the loss or theft of blank checks, and the notice will include the symbol and the aerial numbers involved. The same information will be furnished to the General Accounting Office by letter.

c. When a disbursing officer is succeeded by another, the disbursing officer being relieved will transfer his unused checks to his successor. The disbursing officer who transfers checks and the disbursing officer who receives the checks will advise the office indicated below as soon as the transfer is accomplished. The advice will be furnished by letter prepared in quadruplicate and will be specific in detail with respect to serial numbers of checks, dates, disbursing station symbol number, number of blank checks on order as indicated on unfilled requisitions. The letter will contain the names and signatures of both the transferor and transferee. Copies will be distributed as follows:

- * Original and duplicate: Payment Reconciliation Section
Division of Government Accounts and Reports
Bureau of Government Financial Operations
Treasury Annex No. 1, ATTN: GAO Building
Washington, DC 20226 *

Third and fourth copies: Retained by transferor and transferee

- * If a disbursing station ceases operation or if a disbursing officer has on hand blank checks which cannot be used, the checks will be returned to the Hail Management Branch Division of Facilities Management, Bureau of Government Financial Operations, Treasury Annex No. 1, Washington, DC 20226. A copy of the letter of transmittal returning the checks will be furnished the Payment Reconciliation Section, Division of Government Accounts and Reports, Bureau of Government Financial Operation., Treasury Annex No. 1, ATTN: GAO Building, Washington, DC 20226. The letter will fully describe the checks and give the reasons why they cannot be used. Since all card checks will have the station symbol number printed thereon and punched therein, they will not be transferred to another disbursing station or used over an account other than that of the original symbol. *

d. The authority to issue a substitute check to replace one lost, stolen, mutilated or destroyed and to prescribe the necessary rules and regulations for issuance of such checks is vested in the Secretary of the Treasury (R.S. 3646, as amended (31 U.S.C. 528)). Issuance of a substitute payroll check by the disbursing officer will be in accordance with Section IX, Chapter 4, AR 37-103. Upon receipt of a check which has been mutilated or defaced to an extent which renders it nonnegotiable, the disbursing officer may void or spoil such check in accordance with instructions contained in paragraph 9-18 of this manual and issue a new check provided:

(1) The check was issued under the same disbursing station symbol number or the preceding 5 digit symbol number.

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(2) The claimant is the original payee.

(3) Any missing portions of the check are insufficient to form a claim against the United States.

9-18. Check Preparation and Accounting.

a. In connection with payroll checks, after signature by the disbursing officer, an individual not charged with payroll preparation, payroll accounting, timekeeping or time checking duties will be assigned the responsibility by the District Engineer (and/or Division Engineer) to receive checks from the Disbursing Officer for distribution to employees. At activities remote from the paying office, a designated officer or employee who is completely divorced from timekeeping and timechecking duties will receive checks by mail and distribute them to employees. Checks may be mailed direct to the individual payees concerned as the occasion demands.

b. The provisions of 7 GAO 6000, GAO Manual for Guidance of Federal Agencies, are applicable to disbursing officers of the Corps of Engineers. Canceled checks should be scheduled on SF 1098, Schedule of Canceled Checks, in accordance with the regulations and entered on the Cash Receipts and Deposits Register using SF 1098 as a posting media.

c. Undeliverable checks will be handled in accordance with 7 GAO 6000. They will be marked "Not Negotiable" six months from date of issue or sooner as circumstances warrant. They will be scheduled on SF 1185 at the end of six months and deposited only with Federal Reserve Banks or Branches to the credit of the Treasurer of the United States. Such checks should not be included in deposits of other classes of collections. Pending availability of SF 1185, agencies will utilize SF 1098, Schedule of Canceled Checks. SF 1185 will be entered on the Cash Receipts and Deposits Register using the SF 1185 as a posting media. A copy of SF 1185 will be cross-referenced to the original transaction, given a current bureau voucher number, and added to the list of unpaid bureau vouchers maintained in accordance with par. 3-6b, to reestablish the accounts payable pending subsequent payment to the payee or other disposition.

9-19. Signing of Checks.

a. Checks will not be signed until they have been completely filled out to show name of payee, amount, etc. The use of mechanical check-signing machines is permitted where volume is 1,000 or more checks per month. Authority is delegated to installation

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commanders to approve the use and purchase of such machines. It is the responsibility of the disbursing officer to see that machine to be used for applying facsimile signatures to checks have mechanical features that will assure the disbursing officer full protection against the unauthorized use of his facsimile signature and have counters that will provide him with an accurate record of the number of times the plate has been used.

b. The following conditions must be met before mechanical check signing machines may be used to sign checks:

(1) Upon request, the Chief of Engineers will furnish a sample of the border design that has been approved by the Secretary of the Treasury for use by disbursing officers of the Corps of Engineers. This design must enclose the facsimile signature and will contain the legends "Corps of Engineers" now printed in the lower right hand corner of the check and "Disbursing Officer." These legends will not be duplicated in the surface printing in the lower right corner of the check. This will be considered when ordering blank checks for use with a check-signing machine.

(2) Upon receipt of the approved border design, the plate will be ordered by the disbursing officer for use with the machine. The number "1" will be placed in the lower left corner of the border design of the first plate used by a disbursing officer. Additional plates bearing the same signature will continue in numerical sequence.

* (3) Twelve specimens of the facsimile signature produced by the machine will be furnished the Chief of Engineers for approval of the Treasurer of the United States. These specimens will be on plain white paper about the size, weight and thickness of a Treasury check. Two of these specimens will be certified manually by the disbursing officer as follows:

"I certify that this is a true specimen of my official signature to be affixed by machine to checks draw on the Treasurer of the United States under any symbol number now or hereafter assigned to me."

(Sign here the same as on the plate)

(4) No check will be signed by the machine until approval of the facsimile signature is received.

(5) A protective black ink especially prepared for use with certain types of check-signing equipment has been designated by the Treasury Department for use by the Department of the Army. This ink will be procured from the Government Printing Office. The name of the machine will be furnished when ordering the ink.

(6) When a facsimile signature plate is no longer to be used by the disbursing officer it will be returned to the Chief of Engineers, DAEN-ECF-A by registered mail for transmission to the Treasurer of the United States for destruction. The reason for its return will be stated.

(7) A deputy disbursing officer may use the facsimile signature plate of the principal disbursing officer. The original check will therefore bear no indication that the plate was used by the deputy. However, for the protection of all concerned, there must be a record maintained of each check signed by the deputy. This record may be made on the retained check copies.

(8) Where the check-signing machine is operated by an individual other than the disbursing officer or his deputy, the facsimile signatures should only be applied in the presence of the disbursing officer or his deputy.

9-20. Relief of Disbursing Officers.

a. Under the provisions of Section 1 of public Law 365, 84th Congress, approved 11 August 1955, the Secretary of the Army has appointed the Chief of Engineers as his designee to make findings and recommendations to the Comptroller General of the United States in connection with deficiencies in official civil works disbursing accounts of disbursing officer or former disbursing of officers.

b. Pursuant to the above, cases involving disallowances by the General Accounting Office which cannot be resolved by the notions of the certifying and/or disbursing officer, and where restitution cannot be forced from the parties who have been overpaid, will be reported to the Chief of Engineers as soon as practicable with a full report of the facts and circumstances necessary to a comprehensive understanding of the point involved in the disallowance supported by copies of all the correspondence bearing on the case.

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9-21. Irregularities in Disbursing Officer*s Accounts. The provisions of Section VIII, Chapter 3, AR 37-103 will be applied in connection with Civil Disbursing Officer's accounts, except as follows:

- * a. References to OCF, FCUSA and FOUSA will be disregarded. All required reports will be submitted to DAEN-ECF-A.
- b. Civil documentation, accounting and disbursing procedures will be followed, as applicable. The procedures for handling cash shortages and overages of \$50 or less do not apply.
- c. When an irregularity is discovered which results in a cash shortage in the disbursing officer*s accounts, the amount of the shortage will be transferred to and separately identified in an appropriate subdivision of the Chart "D" account involved, pending relief from accountability or recovery of the loss.
- d. Upon notification by OCE that the Disbursing Officer has been relieved from accountability, the amount of the loss will be disbursed on a cash voucher payable to "adjustments," supported by copy of document granting relief, and charged to appropriate expense or other accounts. The subaccount referred to in c above will be credited.
- e. Where the loss is recovered, either from an individual who admits responsibility for the loss, prior to relief of the disbursing officer, or from the disbursing officer in case relief is denied, the amount reflected in the subaccount referred to in c above will be transferred to the basic Chart "D" account. The recoupment will not be treated as a collection but as an adjustment of cash on hand.
- f. Where the loss is recovered from an individual after the disbursing officer has been relieved and the disbursement processed in accordance with d above, the collection will be processed as an appropriation refund crediting the expense or other accounts originally charged.
- g. Recoveries will be reported to OCE. Information for this report, outlined in AR 37-103, will be furnished either in the report of board proceedings or investigating officer*s report, or by letter if recovery is made after either of those reports have been submitted.

9-22. Withholding of Federal Income Tax - Permanent Change of Station.

- a. The withholding of federal income tax from payments made under civil functions funds to civilian employees as moving expense reimbursements or allowances in connection with permanent change of station will be deducted on the vouchers on which the expenses are paid and as provided in Section III, Chapter 14, AR 37-106. The amounts deducted for federal income tax will be credited to account 96F0101, Withheld Individual Income and F.1.C.A. Taxes.

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b. Employers Identification Number and necessary TD Forms 941 and W-2 should be obtained direct from the District Director of Internal Revenue Service.

CHAPTER 10

PAY AND ALLOWANCE OF SERVICE MEMBERS
PRIMARILY ASSIGNED TO RIVERS AND
HARBORS AND FLOOD CONTROL DUTIES

<u>TOPIC</u>	<u>PARAGRAPH</u>
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Military Pay Voucher System	10-2
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CHAPTER 10

PAY AND ALLOWANCES OF SERVICE MEMBERS
PRIMARILY ASSIGNED TO RIVERS AND
HARBORS AND FLOOD CONTROL DUTIES10-1. General.

a. Pay and allowances of Service Members of the Corps of Engineers, engaged on river and harbors and flood control duties, will be processed in the manner prescribed by AR 37-104 except as provided herein.

b. Officers of the Corps of Engineers employed primarily on duty connected with non-military public works prosecuted under the direction of the Chief of Engineers, including river and harbor improvements, flood control, and other such works, will, while so employed be paid their pay and allowances from the appropriations for the work or works upon which they are employed (33 U.S.C. 583a).

c. The term "work of river and harbor improvements" is to be construed strictly as including only such duties as pertain manifestly to the improvement of rivers and harbors and flood control work as covered by appropriation acts or other related legislation, and in case of doubt as to the character of the duty, each question will be submitted to the Chief of Engineers for decision.

d. If, during the period of an assignment to river and harbor work, the officer is detailed also for duty on military work which is estimated to consume less than a major portion of his entire time, the officer will be considered as employed primarily on river and harbor duty, and his full pay and allowances (including subsistence) for such time will be paid from civil funds.

e. Where an officer do is relieved from duty at one station where he is employed on civil functions activities and ordered to take station elsewhere for the performance of a similar duty delays appreciably for his own convenience before joining the new station, or where he is during the interim assigned by proper military authority to duty other than that of civil functions activities, during this intermediate period any such officer will be paid his and allowances if otherwise

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entitled to them, from the appropriation for the Pay of the Army, and not from any appropriation for civil functions activities (Comp. of Treas., 5 Dec 1911).

f. Except as otherwise prescribed in paragraph e above and in orders (letter, special, etc.), a service member who transfers from civil functions to the jurisdiction of another disbursing officer will be paid his pay and allowances by the losing disbursing officer up through the day prior to the (EDCSA) Effective Date of Change of Strength Accountability prescribed in the orders. Likewise, when a service member transfers to civil functions, payments will not be made from civil funds until the EDCSA date with exceptions as stated above.

g. Service members assigned to division and district offices, Waterways Experiment Station, Board of Engineers for Rivers and Harbors and Beach Erosion Board under the above provisions of law will be paid their pay and allowances, including subsistence allowances, by disbursing officers disbursing appropriations for the work upon which engaged. Disbursing officers so assigned will pay themselves.

h. Accounting for Company Grade Officers will be in accordance with paragraph 7-22j.

* i. The pay and allowance cost of a military Reserve officer assigned to the Army Corps of Engineers for a Civil Works activity under authority of AR 135-200, para 2-8, or other authority can be funded by the applicable Corps of Engineers Civil Works appropriation. A request for assignment of a military Reserve officer must meet the requirements outlined in AR 135-200 and be addressed through DAEN-RMF-AA to RCPAC. Each request must include the civil function to be performed, the civil works fund cite that will be used to fund the action, and the appropriate mailing address for billing. The request does not constitute a request for reimbursable services, therefore, the DA Form 2544, Intra-Army Order for Reimbursable Services, or other forms used to request reimbursable services will not be used. The funding action creates an appropriation refund for the Reserve Personnel Army, RPA, appropriation. The authority to use a civil works appropriation to fund a military Reserve officer is in accordance with 33 U.S.C. Section 583 (a) as clarified by DACA-FP memorandum dated 20 May 1980. The Corps of Engineers is not authorized to fund military Reserve officers for military activities from USACE military appropriations. *

10-2. Military Pay Voucher System.

Service member assigned to rivers arid harbors or flood control duties will be paid under the Military Pay Voucher (MPV) System as prescribed in AR 37-104, except as follows:

- a. The distribution of MPV copies. (See paragraph 10-4)
- b. Reporting of allotment deductions. (See paragraph 10-5)
- c. Processing and reporting FICA and Income Tax Withholdings and Contributions. (See paragraph 10-6)

10-3. Financial Data Records.

The financial data records and other payroll files of members assigned to rivers and harbors or flood control duties may be maintained in the District Office or installation assigned or may be centralized in the Division Office or District Office designated by the Division Commander.

10-4. Military Pay Voucher.

- a. The Military Pay Voucher (DA Form 2139) will be prepared and processed in accordance with AR 37-104. However, due to the requirement of retaining the original vouchers for site audit by the General Accounting Office, Copy 3 of the MPV will be forwarded to the Control and Processing Division, Military Pay Operations, Finance Center, U. S. Army, Indianapolis, Indiana 46249. Copies of the MPV and related FWT and FICA checks, and ENG Form 2965 referred to in paragraph 10-6b will be submitted by single letter of transmittal.

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b. Payment of the MPV may be accomplished by the Finance and Accounting Officer servicing the installation maintaining the financial data and other payroll records and files or where these records and files are maintained centrally the MPV may be forwarded for payment to the Finance and Accounting Officer servicing the office to which the number is assigned for duty.

10-5. Reporting of Allotment

a. The provisions of Chapter 11, AR 37-104 will be used as a general guide.

b. DA Form 1341 will be used to start, stop and change Class B, B-1, F, D and N allotments. DA Forms 1341 will be transmitted by the Finance and Accounting Officer to Allotments and Deposits Operations, Finance Center, U. S. Army, Indianapolis. Indiana 46249 by means of a DD Form 379 (Transmittal letter for allotment forms). DA Form 1341 will be prepared by the service member in an original and three copies with distribution as follows:

Original - Allotments and Deposits Operations, FCUSA

Copy 1 - Service member's Financial Data Record maintained by the Unit Personal Officer

Copy 2 - To person maintaining service member's 201 file for inclusion in that file

Copy 3 - To service member

Both certifications on DD Form 379 will be executed by the disbursing officer. The form will be numbered serially starting with number "1" at the beginning of each fiscal year, using the disbursing officer's symbol number as a prefix. This number will also be placed in Item 23 of DA Form 1341. Preparation will be in an original and two copies with distribution as follows:

Original - Allotments and Deposits Operations, FCUSA

Copy 1 - Service member's Financial Data Record maintained by the Unit Personnel Officer

Copy 2- To person maintaining service member's 201 file for inclusion in that file

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c. Particular attention is called to paragraph 11-185, AR 37-104 wherein it is stated that when a service member is assigned to civil functions, no change in allotments is required. Likewise no change is required when the service member transfers from civil functions.

d. Allotment deductions made from the pay and allowances of service members while being paid from civil funds will be scheduled monthly on ENG Form 684, Abstract of Allotment and Insurance Deduction and forwarded with check covering the total deductions to Allotments and Deposits Operations, Finance Center, U. S. Army, Indianapolis, Indiana 46249.

e. The ENG Form 664 will be prepared at the end of each month in a sufficient number to support the ENG Form 3005 with one copy and to forward three copies with check to the Finance Center. The abstract will show full name, rank, serial number of each member; the amount of each class of allotment for each member; the totals of each class and the grand total of all classes of allotment; the D. O. Voucher number on which the member was paid.

10-6. Federal Withholding and FICA Taxes, Deductions and Reporting.

a. Federal Income Withholding and FICA Taxes deducted from payments to service member and Government Contribution to FICA Tax will be administered and recorded as prescribed in AR 37-104, except any portion that may refer to the deposit and remittance of such deductions and Government Contributions to the Director of Internal Revenue.

b. Monthly deduction for Federal Income Withholding Tax and Employer's and Employee's share of FICA tax will be scheduled on "Statement of Income Withholding Employee's and Employer's Share of FICA Tax - Corps of Engineers Civil Functions" ENG Form 2965 and forwarded with a check in the amount of the grand total of the statement to Control and Processing Division, Military Pay Operations, Finance Center, U.S. Army, Indianapolis, Ind. 46249 on or before the 10th of the month following. See Paragraph 10-4a.

10-7 Payments to Service Members.

a. Payments to service members paid from civil funds will be processed on the Military Pay Voucher DA Form 2139 as prescribed in AR 37-104, and scheduled on SF 1166. DA Form 2140 Military Pay Voucher Summary and Certification sheet will not be used.

b. The MPV will be the source document for the preparation of the ENG Form 3005. The ENG Form 3005 will charge the appropriation with the net amount paid the member plus voucher deductions and employer*s share of FICA tax.

c. The MPV's paid by an installation will be scheduled on a single SF 1166.

(1) The SF 1166 will reflect the civil appropriation chargeable for the total entitlement to member plus the Employer*s share of FICA tax, and the deposit account credited with amounts withheld for Federal Withholding Tax, Employee*s share of FICA tax and the Government*s contribution to FICA tax. A copy of the SF 1166 will be used to document voucher deduction in lieu of SF 1096.

(2) The following are examples of payee to be shown on the MPV:

(a) First and Citizens National Bank
Alexandria, Virginia
to the credit of
Captain John A. Jones

(b) Major Everette E. Smith
If check is to be mailed the address may be shown

(3) Copy 4 of MPV will accompany check when forwarded direct to the service member. When check is mailed to a financial institution, copy 4 will be forwarded to the service member.

10-8 Indebtedness.

* a. Indebtedness, including overpayments and illegal payments pertaining to items of pay and allowances, and which are not timely refunded by cash, check or postal money order by the service member, will be collected by deductions on the military pay voucher in accordance with the basic regulations on this subject contained in Part Six AR 37-104-3.

b. Procedures for collection of delinquent Federal income taxes are set forth in Part Six, AR 37-104-3.

10-9 (Rescinded.)

CHAPTER 11

PAYROLL AND LEAVE ACCOUNTING

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Chapter 11

PAYROLL AND LEAVE ACCOUNTING

11-1 INTRODUCTION

The basic policies governing the processing and accounting for payments to civilian personnel contained in AR 37-105 will be followed. Except for regulations pertaining to the operation of Central Payroll offices (see paragraph 11-2 below) the instructions directives and regulations promulgated by the Department of the Army applicable to payroll accounting and the instructions in ER 35-1-1 will be followed. For actions required to be submitted to higher authority in accordance with AR 37-105, normal Corps of Engineers command channels of communication will apply.

11-2. Establishment and Operation of Central Payroll Offices.

a. The Division Engineer, Missouri River Division, has been designated to furnish central payroll and leave accounting services to all Corps of Engineers installations and activities except (1) the Mediterranean and Pacific Ocean Divisions and (2) those installations and activities furnished payroll services by other than the Corps of Engineers payroll servicing office. In this capacity, the Division Engineer, Missouri River Division is responsible for:

(1) The over-all coordination of payroll activities including establishment of assignments of serviced offices to a central payroll office, due dates of documents and pay lags.

(2) Recommending to Chief of Engineers policies and standardized operations and improvements.

(3) Referring to OCE differences that may arise between the various offices concerning payroll matters that cannot be mutually resolved.

(4) Allocation of employees paid to pay periods.

b. The actual processing of payrolls will be performed by central payroll offices located at the Omaha and Kansas City Engineer Districts with approximately one-half of the accounts assigned to each. These Districts will be responsible for:

(1) Timely payment of all employees assigned to them for payroll accounting.

(2) Providing space and staff for the central payroll office and administrative and technical supervision of the staff.

(3) Providing automatic data processing support for the central payroll office. The Omaha District is assigned the responsibility for development and maintenance of the necessary computer programs for use by both offices.

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(4) Providing disbursing services including mailing of pay checks and savings bonds based on ENG Form 3898, 3899 and DA Form 1727.

(5) Billing serviced offices for payroll office operating costs.

(6) Preparation and maintenance of all pay and leave records and reports

(7) Reporting errors detected to the appropriate serviced office.

(8) Determining that documents necessary to effect payment to employees have been received prior to effecting payment.

(9) Cooperating fully with all serviced offices in accomplishing the primary mission of pay and leave accounting.

(10) Answering all inquiries from serviced offices regarding pay and leave.

(11) Furnishing leave report for management purposes (par 2-7, ER 35-1-1).

(12) Processing tax levies served on the Disbursing Officer responsible for payment of the employee.

(13) Performance of staff internal reviews of payroll activities of the Central Payroll Offices.

(14) Furnishing serviced District Offices reports showing the value of annual leave balances required by paragraphs 6-11 and 22-1c(2).

(15) Furnishing serviced offices data for Item 115 of DA Form 1346 RCS-CSGPA-549(R2).

c. The serviced installations are responsible for:

(1) Furnishing to the appropriate central payroll office correct documents as required to support payment to employees, including severance pay entitlements and terminations thereof for former employees.

(2) Assuring that prescribed procedures for time and attendance reporting are adhered to. This is a staff responsibility of each Finance and Accounting Officer.

(3) Performing Internal Reviews of time and attendance reporting as required by ER, 1175-1-1.

(4) Collecting lump sum leave refunds from employees reappointed prior to expiration of lump sum leave period.

(5) Collecting overpayments not recoverable by payroll deduction as requested by the payroll office and advising the payroll office when collection has been made.

(6) Collecting and depositing court fees.

(7) Cooperating with the appropriate central payroll office in effecting necessary corrections and other matters related to pay and leave.

(8) Interpreting and administering regulations relating to entitlement to pay and leave. This is a responsibility of each Civilian Personnel Officer.

(9) Furnishing written notification to the payroll office in case other than regular tours of duty are established. (CPR H2.2)

(10) Furnishing signed certification to the payroll office of entitlement to post differential for TDY employees. Certification should indicate TDY station, applicable percentage and effective dates. This is a responsibility of the Personnel Officer.

d. Biweekly pay periods will be established on a staggered basis whereby approximately 50% of the total number of employees serviced by each payroll office will be paid each week. A minimum of four work days will be allowed for the processing and preparation of payrolls in the payroll office. Pay lags will be not more than 12 calendar days following the close of the pay period (pay day included). Due to mailing delays, pay day may vary a day or two but checks will be mailed in sufficient time that they should reach employees within the allowable pay lag. In cases where checks are bulk mailed to serviced offices, delivery prior to the official pay day will be permitted at the discretion of the Commanding Officer.

e. The civilian personnel offices of all serviced installations and activities will transmit promptly to the appropriate central payroll office copies of all personnel action documents essential to maintenance of individual pay, leave and retirement records. Payroll copies of personnel actions must be mailed to the payroll office on the same date they are authenticated. Payment will not be processed during the current pay period for employees whose personnel action documents are received after noon on the Thursday preceding the end of the payroll period Their pay will be deferred and included in time check covering the first full pay period following receipt of the documents.

f. The finance and accounting officer of a serviced installation will obtain from the civilian personnel officer for that installation a prompt notice of cancellation for separated employees entitled to severance pay.

g. Accounting procedures for financing of payrolls between serviced offices and central payroll offices are included in paragraph 4-12.

h. Cost and distribution of centered payroll office expense will be handled as follows:

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(1) In each of the payroll servicing offices (Kansas City and Omaha Districts) the cost of direct labor, travel, computer service, etc. will be accumulated in a Revolving Fund facility account (Account No. 456 Central Payroll Office).

(2) The total costs of the two central payroll offices will be billed at a standard rate to the offices serviced in proportion to the total number of employees serviced exclusive of those employees directly engaged in central payroll accounting activities.

(3) The standard rate will be established to recover from serviced offices the costs included in account 456 and applicable indirect support (overhead) costs. The portion of the costs for payroll, travel, computer service, etc., chargeable to other offices will be accounted for as sales in cost account 456 and the portion of indirect support will be reflected as sales in cost account 460.30. The serviced office will charge costs to pro-rata expense accounts 460.25, 439.25, or 444.25 as applicable. The portion of costs in account 456 applicable to the Kansas City and Omaha Districts and the Division Office, MRD will be transferred to those accounts by joint cost credit.

(4) Bills covering central payroll office expense will be rendered at the end of each quarter, except that for the last quarter of each fiscal year an estimated bill will be rendered in sufficient time for inclusion in the current year accounts of the offices billed.

(5) Serviced offices will be notified by the Division Engineer, Missouri River Division of the unit cost per account processed by the payroll office from which they can determine the estimated amount to be billed annually for payroll and leave accounting services.

i. All payrolls will be paid initially from the Revolving Fund of the servicing district. Serviced offices operating under the Revolving Fund, Corps of Engineers will transfer funds to the servicing district in accordance with paragraph 4-12 Serviced offices not operating under the Revolving Fund will furnish appropriate funds availability for billing on SF 1030.

11-3. TIMEKEEPING.

Time and attendance reporting will be accomplished in accordance with ER 35-1-1.

11-4. Processing Payments to Employees.

a. The central payroll office will prepare and process bureau vouchers, ENG Forms 3005 for payrolls prepared, in accordance with Chapter 3 of this regulation.

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b. Installations receiving payroll accounting services from a central payroll office will process ENG Form 3007 in the estimated amount of each payroll in accordance with pars. 4-12b

c. SF 1166 or DA Form 2449 may be used to summarize payrolls paid from civil funds.

d. The central payroll office will furnish each serviced office the amounts of gross earnings, government contributions, etc., on DA 2449 or SF 1166, in accordance with pars 4-12c.

11-5. Notice of Levy.

Notices of Levy for delinquent federal income taxes must be served on the disbursing officer responsible for payment of the employee (AR 37-105). Therefore, Internal Revenue Agents attempting to serve levies on other than disbursing officers of the central payroll office will be advised of this fact and given the address of the applicable disbursing officer.

11-6. Bond and Payroll Controls.

One bond control will be maintained by the Payroll Certifying Officer to cover all payrolls of the payroll office. One payroll summary control will be maintained to cover all payments except for employees of the Air Force for which a separate control will be maintained.

11-7. Retirement Accounts.

a. Accounting. (1) Retirement deductions made by the central payroll offices will be credited to deposit fund account "96X3876, Civil Service Retirement and Disability Fund, Suspense, Corps of Engineers."

b. Maintenance of Accounts. (1) The basic regulations on this subject including Air Force requirements, are contained in Chapter 12, AR 37-105. Only one Civil Service Retirement Control, will be maintained.

(2) At the end of the year the amounts certified on the Civil Service Retirements Controls (Column "h" - Current Year Deductions Posted to SF 2806), will be in agreement with the amounts credited for salary deductions and collection during the year to accounts 870.31, Retirement Contributions - Current Year - Civil (Cr); and 870.33, retirement Contributions - Current Year - Air Force (Cr). The sum of cumulative totals of SF 2806 reported in column "i" of all DA Forms 103 submitted by a certifying officer at the end of a year must also be in agreement with, the balances contained in General Ledger Accounts 870.1 "Retirement and Disability Fund (Dr)" and 870.2 "Retirement Contributions -CSC Form 2806 (Cr)."

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11-8 Disposition of Employee's Deductions and Federal. Contributions to Personnel Benefits Programs.

Civil Funds. The amounts of deductions and contributions for Civil Service Retirement and Disability Fund, the Employees Life Insurance Fund, and Employees Health Benefit Fund accumulated in the respective subdivision, of the General Ledger Account 861 (96X3876, 96X6424, and 96X6440), will be cleared each pay period. This will be done on the basis of SF 1049 charging accounts 96X3876, 96X6424, and 96X6440, prepared by the payroll certifying officer and transmitted to the disbursing officer for payment. The SF 1049 together with SF 2812, "Report of Withholdings and Contributions, Health Benefits, Group Life Insurance, and Civil Service Retirement", (RCS USCSC-1043), (January 1961), will be submitted with the last payroll for the period. A check in the amount of the SF 1049 together with SF 2812 will be forwarded on the same day the payroll checks are dated, if possible, but not later than the following second work day to the US Civil Service Commission, Bureau of Retirement and Insurance, Collection Section, Washington, D. C. The payroll office number shown on the SF 2812 is made up of eight digits; the first two digits "96" denote payrolls paid from civil funds; the second two digits will be "00"; and the last. four digits will be the civil disbursing symbol number; (i.e., 96 00 5521. Omaha and 96 00 5541 Kansas City).

* 11-9. Supplemental Payrolls.

Supplemental payrolls are costly procedures and should be avoided except under extreme conditions where hardships would be imposed upon employees. The preparation of supplemental payrolls merely for the convenience of employee's leaving or entering on duty (except as provided below) during or at the close of the pay period, or for the purpose of delaying or accelerating payments for tax advantages is not authorized. Requests for supplemental payrolls (except as provided below) will be honored only when extreme hardship cases, supported by a written request of the employee have been justified and approved, in writing to the appropriate central payroll office by a responsible official of the serviced office and all necessary documents (SF 50, W-4, T&A, etc.) are in the payroll office. However, many of the youths hired under the Federal Summer Employment Program for Youth, particularly "Summer Aids," will need money to tide them over until they receive their regular checks. It is Governmental policy established by CSC to alleviate the hardships to the extent practical through speeding up payment by putting these employees on supplemental payrolls until they can be worked into regular payrolls. Personal Officers should advise employees hired under the Federal Summer Employment Program for Youth when their first regular paycheck will be received. Requests for expedited pay for these employees will not be considered an adjunct to their employment and will be made only when the need therefor is clearly indicated. *

11-10. Award Checks.

For employees presently employed, the employing office will furnish two copies (one signed) of DA Forms 2441 or 1256 to the Central Payroll Office. One copy of the DA Form 2441 or 1256 will be returned with the payroll register (DA Form 2449) for cost accounting purposes. For employees who have been

separated, payment will be made by the employing installation. One copy of the paid voucher will be forwarded to the Central Payroll Office servicing the installation.

11-11. Payroll Deductions.

a. Bond Deductions. These deductions will be made as prescribed by AR 37-105. Employing offices will be responsible for advising their employees of the method for applying for bond deductions and other pertinent information.

b. Income Tax Withholdings. These withholdings will be made in accordance with AR 37-105 and current Internal Revenue Service regulations. Installations will be responsible for advising their employees of the regulations regarding federal and state tax deductions.

c. Voluntary Allotments for Payment of Dues to Employee Organizations and Contributions to Charitable Organizations. Union dues and contributions will be deducted in accordance with instructions contained in Sections VI and VII of Chapter 10, AR 37-105.

d. Miscellaneous Deductions. Other deductions such as for lost or damaged Government property, unrecovered travel advances, lump sum leave repayments, etc., will be made upon written request. Final clearance required by property regulations will not be furnished to the Central Payroll Office.

* 11-12. Distribution of Payroll and Award Checks, TD-Forms W-2 and Bonds. Employees have the option to receive salary by Direct Deposit/Electronic Funds Transfer (DD/EFT) or individually mailed checks. Award checks are sent to designated individuals at the installation for presentation to employees.

a. Mailing Request. Each employee must submit a completed ENG Form 3898, Request for mailing--Paycheck, W-2, U.S. Savings Bond--through the payroll liaison or personnel technical services office for submission to the Central Payroll Office. Instructions for furnishing and changing permanent mailing addresses are contained on the reverse of ENG Form 3898. Changes in permanent mailing addresses, e.g., change of residence or bank, should be made immediately by submitting a new ENG Form 3898 to the Central Payroll Office. Temporary change of address for vacation or TDY periods can be accomplished by furnishing a completed ENG Form 3899, Check Mailing Request (Temporary), to the Central Payroll Office. This form must be received in the payroll office on or before the last workday of the pay period involved. Instructions are contained on the reverse of ENG Form 3899.

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* b. Direct Deposit/Electronic Funds Transfer. (DD/EFT). An employee may elect to have net pay issued to a financial institution through DD/EFT. This procedure ensures that net pay is available to the employee at the financial institution on the date designated as pay day. The employee authorizes DD/EFT payment and designates the financial institution by submitting a completed SF 1199A, Direct Deposit Sign-Up Form, through the Payroll Liaison to the payroll office. DD/EFT is the preferred procedure for distribution of pay because it is safer and more reliable for the employee.

c. Individually Mailed Pay Checks and Check Stubs. Distribution of individually mailed payroll checks and check stubs shall be made to the individuals* regular mailing address. However, a commander may allow employees to receive paychecks at the office if safeguards and internal controls are implemented to ensure proper protection of checks. As a minimum, the following procedures are required:

(1) The commander is responsible to designate one central location and a specific individual and alternate for receiving checks mailed to the office. The individual and the alternate designated as the person responsible for receiving checks must be authorized as collection agents by the finance and accounting officer.

(2) An agent must have a proper safe for storing the checks.

(3) Each check received from the Postal Service must immediately be recorded by the agent and released only with the owner*s signature and proper identification.

(4) Local procedures may be developed for the authorized agent to distribute checks to employees, but in all cases the employee must sign for receipt of the check.

(5) Proper controls must be developed and implemented in writing to ensure that no check will be lost or stolen. However, in the event that a check is lost or stolen, the designated individual must certify for the commander to the payroll disbursing officer that all required procedures were utilized to prevent a loss. Employees must be informed that replacement checks will be reissued in accordance with procedures for lost checks, which provides for the discretion of the disbursing officer to determine when a recertified check may be issued.

d. Mailing of Forms W-2. Forms W-2 for all employees including separated employees, Floodfighting and Other Emergency personnel will be individually mailed by the payroll office to the W-2 address shown on ENG Form 3898. A Form W-2 address must be furnished to each employee on ENG Form 3898.

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* e. Mailing of Bonds. All Series E Savings Bonds will be direct (individually) mailed to employees to the address shown on Standard Form (SF) 1192 (Authorization for Purchase and Request for Change United States Series EE Savings Bonds). Bulk mailing of bonds is not authorized. Change of bond mailing address must be accomplished by submission of a new SF 1192 to the payroll office. *

d. Non-Receipt or loss of Payroll Checks and Bonds.

* If a pay check is not received within a reasonable time of the normal delivery date, or is lost after receipt, the employee should complete DA Form 3037, Statement of Claimant Requesting Stoppage of Payment on Check (Chapter 4, AR 37-103) in triplicate, and forward the signed original and duplicate to the Disbursing Officer of the district operating the central payroll office, who will issue a substitute check. If a Savings Bond is not received within a reasonable time of normal delivery date, the employee should notify, in writing, the Disbursing Officer of the district operating the central payroll office.

a. Separations. Employees separating from an installation should be reminded to submit a change of address, if necessary, for their final checks, Savings Bonds, and TD Forms W-2.

11-13 Reports.

a. Geographic Distribution of Federal Payrolls (RCS USCSC - 1015).

(1) Preparation. This report will be prepared by each Corps of Engineers payroll office located in any of the 50 states, in the manner and form prescribed in Section I, Chapter 22, AR 37-105.

(2) Frequency and Due Date. The report will be prepared annually as of 31 December, and forwarded in triplicate to reach the Chief of Engineers, ATTN: ENGEC-FA, on or before 25 January of the succeeding year.

b. Payroll Report of Federal Civilian Employment (RCS DD - COMP)M) 710)

(1) This report will be prepared and submitted monthly by each Corps of Engineers payroll office located in any of the 50 States in accordance with Section VI, Chapter 22, AR 37-105.

(2) With regard to paragraph 22-76b(2), AR 37-105, subdivision of the "Army" category of employees will be made and reflected on three separate reports with applicable entries, made in the block "Other Organizational Unit" as follows:

Army (CofEngrs - Military)
Army (CofEngrs - Civil Functions)
Army Civil Functions - Cemeterial Expenses

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(3) To provide a basis for the payroll offices to break out the seven report items of "Army" payroll data into the above three sub-categories, each serviced District Office and the Waterways Experiment Station will furnish the payroll office estimated percentages representing distribution of the data. Such distribution will be based on estimated ultimate funding of personal services represented by the three sub-categories. Changes in those percentages as become necessary will be furnished the payroll office within three work days following the second pay period covered by the report (see par 22-75, AR 37-105).

11-14. Special Data. Available data, other than that required by AR 37-105, will be furnished by Payroll Offices upon receipt of properly executed DA Form 2544. Each request must contain a Reports Control Symbol number or a statement that the report is exempt as required by ER 335-1-1. Actual programming and computer costs, plus overhead, will be charged for any such data furnished.

11-15. Maintenance of Leave Records. See ER 35-1-1.

11-16. Pay of Floodfighting and Other Emergency Personnel. In order to facilitate the audit of payroll records and simplify the reporting of payroll data, existing Central Payroll procedures will be followed in the payment of floodfighting and other emergency personnel whenever feasible. When flood conditions exist and the District Engineer determines that utilization of the Central Payroll procedures are not feasible for payment of emergency personnel, payments may be made locally. When local payments are authorized, the following procedures will be used:

- * a. ENG Form 4342 Temporary Employment Application and Appointment Affidavits and Time and Attendance Reports will be retained by the paying office in support of payment vouchers.
- b. Individual earnings records will be completed by the paying office.
- * c. Upon termination of the employment, the completed individual earnings record with copy of ENG Form 4342 will be transferred to the Central Payroll Office.
- d. The Central Payroll Office will issue the W-2 Forms and record information from the earnings cards for inclusion in payroll reports.
- e. Payments may be by cash or green check.
- f. There will be no withholdings for Taxes or FICA on these emergency employees.
- * g. A selective check of timekeeping and payroll computation will be made by audit personnel prior to payment. *

CHAPTER 12
WASHINGTON AQUEDUCT

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CHAPTER 12

WASHINGTON AQUEDUCT

12-1. Purpose and Scope. This chapter supplements the general procedures in this regulation to meet requirements peculiar to the Washington Aqueduct. This chapter provides instructions for the Baltimore District to meet the financial management needs of the Corps of Engineers and the District of Columbia Government.

12-2. General. The Washington Aqueduct provides potable water to the District of Columbia (D.C.), Arlington County, approximately forty square miles of Fairfax County, the Pentagon, the city of Falls Church, National Airport, Andrews Air Force Base and certain other federal installations in adjacent areas. The construction, maintenance and operation of facilities associated with the collection, purification and transmission of this water supply is a Civil function of the Chief of Engineers. The collection of revenues from the sale of water to Northern Virginia is the responsibility of the Washington Aqueduct. Collection of fees for water services in the District of Columbia is the responsibility of the D. C. Department of Public Works. The budget for the Aqueduct is included in the budget of the D. C. Government. Funds for the Aqueduct are appropriated by Congress out of the Water and Sewer Enterprise Fund of the District of Columbia.

12-3. Accounting Procedures. The policies, principles and procedures established generally for Civil Works activities will be observed for the Washington Aqueduct, wherever possible. Subject to clarifications contained herein, the, detailed procedures in other chapters applicable to general ledger accounts, accounts payable, accounts receivable, billing and collection, and fund accounting and control will govern.

12-4. General Ledgers. a. As supplemented in this chapter, the following charts of accounts cited in chapter 2 of this regulation will be maintained for recording financial transactions for the Washington Aqueduct:

- (1) Chart "B" - General, Special and Trust Fund Accounts
- (2) Chart "D" - Disbursing Officer Accounts
- (3) Chart "E" - Deposit Fund Accounts

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* b. Supplement to Chart "B." The following additional accounts (with definitions as needed) apply to only the Washington Aqueduct:

(1) Plant in Service.

101.13 Washington Aqueduct. Subsidiary accounts are listed in paragraph 12-11c.

(2) Current and Accrued Assets.

110 Funds With Treasury. This account will reflect the undisbursed balance of appropriations available to the Baltimore District Commander for the Washington Aqueduct. A separate general ledger account will be maintained for each appropriation, fund or limitation.

120 Deferred and Other Undistributed Items -Washington Aqueduct. This account includes all costs incurred for operation and maintenance work other than applied costs included in account 171 Operations and Maintenance Expense and 107.8 Construction Work in Progress. Such costs include unapplied charges financed with project funds, including unapplied advances for accrued cost, undistributed labor, values of stocks of materials and supplies on hand, and unapplied payments to vendors. Separate general ledger accounts will be maintained for each appropriation title. Subsidiary cost account group is shown in paragraph 12-11e(1)(b).

(3) Proprietary Interest of the U. S. Government.

135.3 - Funds Creditable to District of Columbia Receipt Accounts (Dr):

135.31 Funds Held in Suspense. This account represents funds to be transferred to the credit of District of Columbia receipt accounts.

135.32 Funds Credited to District of Columbia Receipt Accounts. This account, maintained separately by fund symbol, represents the total funds credited to the District of Columbia receipt accounts.

(4) Current and Accrued Liabilities.

145 Accrued Leave (Washington Aqueduct). This account represents the liability for annual leave due Washington Aqueduct *

employees. This account will be supported by subsidiary accounts 6931, 6932 and 6933 described in paragraph 12-11e(1)(c).

c. Supplement to Pro-Forma Journal Entries, Chart B. The following pro-forma entries, referenced to similar entries for Chart B (chapter 2), illustrate applications for the general ledger accounts (para b above):

- (1) Appropriation for Washington Aqueduct.

Dr: 110 Funds With Treasury
Cr: 131.21 Unobligated Allotments

- (2) Accounts Payable.

Add to the accounts to be debited -
120 Deferred and Undistributed Items - Washington
Aqueduct

- (3) Bills Rendered.

Add to accounts to be credited -
120 Deferred and Undistributed Items - Washington
Aqueduct

- (4) Cash Collections Including Collections of Bills
Rendered.

Add to the accounts to be debited -
110 Funds With Treasury
135.31 Funds Held in Suspense

- (5) Collections for Credit to District of Columbia Receipt
Accounts.

Collection

Dr: 135.31 Funds Held in Suspense
Cr: 113.1 Accounts Receivable - Unavailable General,
Special and Trust Funds

Posting Media: ENG Form 4479 (auto) (COEMIS -
Accounting Transfer Entry/Reference
Document, Summarizing Cash Receipts and
Register (This entry will normally be
included in Entry No. 4)

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Deposit to D. C. Treasurer

District of Columbia

Dr: 135.32 Funds Credited to District of Columbia
Receipt Accounts
Cr: 135.31 Funds Held in Suspense

(6) Disbursements for Vouchers and Claims Approved for
Payment.

Dr: 141 Accounts Payable
Cr: 110 Funds With Treasury
Posting Media: Journal Entry Summarizing Cash
Disbursements Register

(7) Distribution of Deferred and Other Distributive Items.

Dr: 107 Construction Work in Progress
171 Operation and Maintenance Expense
Cr: 120 Deferred and Other Undistributed Items -
Washington Aqueduct
Posting Media: Journal Entry

(8) Accounts Payable.

Add to the accounts to be debited -
120 Deferred and Undistributed Items - Washington
Aqueduct

(9) Bills Rendered.

Add to accounts to be credited -
120 Deferred and Undistributed Items - Washington
Aqueduct

(10) Cash Collections Including Collections of Bills
Rendered.

Add to the accounts to be debited -
110 Funds With Treasury
135.31 Funds Held in Suspense

(Additional) Initial Entry for Accrued Leave Liability.

Dr: 137.1 Results from Operations
Cr: Accrued Leave (Washington Aqueduct)
(Subsidiary account 1-693-Balance)

*

* Posting Media: Journal Entry supported by computation of actual liability for annual leave as of end of last pay period in September. Thereafter, annual adjustments will be made as indicated in following pro-forma entry.

(Additional) Annual Adjustment to Record Actual Value of Accrued Annual Leave

Dr: 171 Operation and Maintenance Expense
Cr: 145 Accrued Leave (Washington Aqueduct)

Posting Media: Journal Entry supported by computation of actual liability for annual leave as of last pay period in September in excess of balance in account 145. Reverse entry if actual liability is less than balance in account 145.

d. Supplement to Chart D. The following additional account and definition applies to only the Washington Aqueduct.

Current and Accrued Assets

811. General Checking. This account reflects the balance of the funded checking account to the credit of the Disbursing Officer in the U.S. Treasury. The account will be maintained to reflect confirmed deposits and checks issued monthly. This general ledger account is posted manually.

e. Supplement to Pro-Forma Entries, Chart D. Pro-forma entries (1), (6)(b), (6)(c) and (7) through (10) for Chart D (chapter 2, para 2-24e) also apply to the Washington Aqueduct. The following pro-forma entries supplement paragraph 2-24e and illustrate applications for the Washington Aqueduct.

(1) Transfer of Funds from District of Columbia Disbursing Office.

Dr: 811 General Checking
Cr: 844.2 Collections
Posting Media: Certificate of Deposit for Checking Account

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- * (2) Deposit of Collections to General Checking Account.
- Dr: 811 General Checking
Cr: 813 Collections Undeposited
Posting Media: Monthly summary of Journal Entry of Cash
Receipts and Deposits Register
- (3) Disbursements from General Checking Account.
- Dr: 844.6 Gross Disbursements
Cr: 811 General Checking
844.2 Collections (by voucher deduction)
Posting Media: Monthly summary on Journal Entry of Cash
Disbursements Register
- (4) Establishment of Imprest Funds.
- Dr: 815 Cash with Imprest Fund Cashiers
Cr: 811 General Checking
Posting Media: Monthly summary on Journal Entry of Cash
Disbursements Register
- (5) Special Deposits Returned to Depositor.
- Dr: 844.6 Gross Disbursements
Cr: 811 General Checking
Posting Media: Monthly summary on Journal Entry of Cash
Disbursements Register
- (6) Check Issued to Obtain Cash for Cash Disbursements.
- Dr: 812 Cash on Hand - Cash Disbursements
Cr: 811 General Checking
Posting Media: Monthly summary on Journal Entry of Cash
Disbursements Register
- (7) Closing Entries.
- (a) To close General Ledger Account 844.6, Gross
Disbursements.
- Dr: 844 Total Accountability
Cr: 844.6 Gross Disbursements
Posting Media: Journal Entry

*

(b) To close General Ledger Account 844.2, Collections.

Dr: 844.2 Collections
Cr: 844 Total Accountability
Posting Media: Journal Entry

12-5. Accounts Payable Procedures. See chapter 3.

12-6. Billing and Collection Procedures. See chapter 4.

a. Appropriation refunds will include adjustments for costs transferred between the Capital Outlay and the Operating Expense appropriations, covering items common to activities under both appropriations.

b. Appropriation receipts pertinent to Washington Aqueduct activities will be held temporarily in Deposit Fund Suspense Account, D. C., 99X6875. During the first week of each month the total appropriation receipts collected and held in the Deposit Fund Suspense Account during the preceding month will be transferred by check to:

D. C. Treasurer
Department of Finance and Revenue
Room 1140, Municipal Center
300 Indiana Avenue, N. W.
Washington, D. C. 20001

All checks must be accompanied by a Standard Deposit Ticket, D.C. Form FT-81.

c. Appropriation Reimbursements. See chapter 5.

12-7. Appropriation Accounting Procedures. Procedures contained in chapter 5 are applicable to Washington Aqueduct accounting, except as noted below:

a. The allotment ledger form is used to control the funds appropriated by the Congress in lieu of reflecting only the amounts of cash transferred by the District of Columbia disbursing officer. Reference to allotments or allotment ledgers in chapters 2 and 5 are intended to mean appropriation or appropriation ledgers when applied to the Washington Aqueduct.

b. Funding.

(1) Funds are provided by the District of Columbia Government based on the requirements of the District Commander. *

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- * Appropriation control is maintained by accumulating in the general ledgers the total of funds appropriated applicable to the Washington Aqueduct.

(2) Funds for disbursements are made available by transfers of cash from the District of Columbia disbursing account to a funded checking account of Baltimore District. A separate checking account and separate Chart D general ledgers are maintained for the Washington Aqueduct.

(3) The appropriations used are: 99X9883 Capital Outlay, Water and Enterprise Fund, District of Columbia for acquisition, construction, or capital improvements to plant, and, 99 ()9829 Operating Expense, Water and Sewer Enterprise Fund (403), District of Columbia for operation and maintenance of plant and equipment and minor additions, improvements, or replacements of existing plant, properties and equipment.

c. Description and Operation of Appropriation Ledger.

(1) Ledger Form. An appropriation ledger will be maintained for each appropriation or fund. Appropriations, expenditures, obligations, liquidations of obligations, repayments, adjustments, and other transactions will be posted to the appropriation ledger from individual documents.

(2) Detail Posting.

(a) Funds Authorized - Enter amounts appropriated for the Washington Aqueduct.

(b) With the above exception pertinent to "Funds Authorized," postings for other transactions will be the same as prescribed for other civil works functions in chapter 5.

12-8. Cost Accounting Principles and Policies.

a. General. The subsidiary accounts categorized herein will be maintained as prescribed in chapter 8. Detail cost accounts will be established by the District Commander as needed to meet the requirements for budgeting, programming, management and reporting. The subsidiary accounts are grouped according to operating programs of the Washington Aqueduct.

b. Labor Costs.

*

(1) Procedures for determining labor costs by the effective time method are prescribed in chapter 6. Cost account 6930 - Personal Services Cost (General Ledger 145) will be maintained to record gross earnings, labor charges distributed and accrued leave adjustment.

(2) The value of unused accrued annual leave will be computed at the end of the last complete pay period in September. The actual monetary value of unused annual leave will be compared with the balance of GL 145, Accrued Leave. An adjusting entry will be recorded in GL 145 (Contra GL 171, Cost Account 1-4401) so that GL 145 will reflect the actual value of unused accrued annual leave. If the adjustments so signifies, the effective time labor cost rates to be used in the future will be recomputed to preclude continuance of the condition which caused the adjustment.

c. Imputed Costs. The system does not provide accounting for imputed costs such as depreciation of capitalized plant, equipment, and property; amortization of the Government investment; nor for interest on the investment; as being unnecessary for rate-fixing determinations. The total of those factors plus actual operating costs of Washington Aqueduct represents only a portion of total production costs on which water rates are based. Lack of complete accounting for costs and related income makes it impracticable to measure the sufficiency of payout based only on Corps accounting. In lieu of accounting for such factors, the adequacy of rates are determined by analysis. Inputed costs are elements in this analysis.

d. Plant and Equipment Used on Reimbursable Work. When plant and equipment are used on work other than operation and maintenance, reimbursement will be made for all expenses, including a fair share of repair and maintenance costs. Amounts billed for plant and equipment operating cost will be computed using predetermined rates.

e. Lists of Property Units. In order to properly identify costs of repairs, additions and betterments to plant and equipment as being replacements of existing units on which retirement action is required, or as being a proper charge to operation and maintenance expense, a "List of Property Units" will be maintained showing major units of operating equipment or separable components thereof (costing \$2,500 or more per unit) and original (actual or estimated) cost of each. Costs identified as being for replacement of such listed units will be capitalized and the original cost of the units replaced will be

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- * transferred to GL Account 132, Abandoned and Retired Property. The list will be kept current by the addition of new items acquired and elimination of items retired.

12-9. Reporting. Standard Form (SF) 1219 (Statement of Accountability), SF 1220 (automated) (Statement of Transactions), Report on Budget Status - Obligation Basis, SF 133 (Report on Budget Execution) and a trial balance is submitted monthly to the District of Columbia Government, Office of Comptroller. A separate SF 1219 and SF 1220 (automated) will be reported monthly to CERM-FC for Disbursing Symbol 4825 under appropriation 96X6094. (Advances from District of Columbia.) Other specific requirements for the submission of other reports to the District of Columbia Government may be made by arrangement between the Baltimore District and D. C. Government. The system is sufficiently flexible to provide any necessary information required for reporting under budgeting concepts and procedures.

12-10. Responsibilities of Disbursing Officers. Requirements governing the functions of disbursing officers of the Corps of Engineers are contained in chapter 5, paragraph 5-2. Since disbursing activities for the Washington Aqueduct include the use of a funded checking account, SF 1178 (Statement of Funded Checking Account) will be submitted monthly to District of Columbia Government, Office of Comptroller.

12-11. Project Cost (Subsidiary Ledger) Accounts. The accounts and the procedures to be followed in maintaining cost accounts for Washington Aqueduct projects are described herein.

a. Capital and Expense Items.

(1) Construction, and operation and maintenance for this project are funded by "Capital Outlay," and "Operating Expenses" appropriations, respectively. Capital Outlay is appropriated by Congress to finance the construction of the original project and the authorized revisions and additions thereto. All work authorized and funded by the Capital Outlay appropriation will ultimately be a part of the Washington Aqueduct and authorized appurtenances and as such will normally represent a capital item, i.e., "Plant in Service."

(2) The distinction between capital and expense items under the Operating Expenses appropriation is a matter of analysis and not inherent or directly inferred in the title of the appropriation. Expenditures under this appropriation are generally classified as follows:

*

(a) Operating and Maintenance Expenses. All labor, materials and supplies consumed and incidental expenses incurred: for operating the various elements of the water system, shops and facilities essential to the daily functioning of the system, custodial and security expenses; for repair, overhaul, maintenance, and preventative maintenance work to sustain plant in service for the duration of its operating life; and for the removal, dismantlement, demolition, and salvage of plant, property and equipment retired from "Plant in Service."

(b) Additions, Improvements or Replacements of Existing Plant, Property or Equipment. These include expenditures from the Operating Expenses appropriation as follows:

1 Replacements. All costs incurred in the acquisition and installation, by construction or purchase, of new equipment, plant or property, as replacements for existing plant property and equipment scheduled for retirement.

2 Improvements and/or additions to existing plant, property or equipment to increase efficiency, capacity, production, or operating life.

3 The costs are chargeable to "Plant in Service" upon completion and are not classified as operating expense.

(3) Level of Property Unit. Determination of the level to which property units are to be identified, for actions outlined above, will be based on the detailed listing of identifiable elements of property (para 12-Be).

b. General Instructions.

(1) Cost accounts will be maintained by project, class or category of work under each appropriation structure in accordance with the uniform code of accounts prescribed herein. Cost accounts will be established within the uniform structure on the basis of programming documents and/or approved work order documents.

(2) Cost accounts are subsidiary to and controlled by applicable general ledger accounts as described in Chart B, and paragraph 12-4.

c. Plant in Service Accounts. Under this caption are included the cost accounts subsidiary to general ledger account 101.13 representing the book cost of plant in service described below:

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<u>Account Number</u>	<u>Account Title and Description</u>
0100 Series	COLLECTION SYSTEM:
0110	Great Falls Dam and Intakes: Dam, flashboards, intake facilities and intake gate structures for both old and new conduits.
0120	Old Conduit: Old conduit and appurtenances including blow-offs, overflow weirs, manholes, shafts, sight holes, bridges, tunnels and influent gate structure at Dalecarlia Forebay.
0130	New Conduit: New conduit and appurtenances including blow-offs, manholes, shaft, under-crossing, bridges, tunnels, overfall, syphon, interconnection structures and influent gate structure at Dalecarlia Forebay.
0140	Dalecarlia Reservoir and Forebay: Reservoir and facilities including banks, revetments, dam, spillways, blow-offs, interceptor ditches, tunnels, by-conduit around reservoir, and both effluent screen buildings.
0150	Dalecarlia Booster Pumping Station: Pumping station structure complete with pumps, electrical and mechanical equipment, switchgear and associated equipment, and underground electrical power line from Dalecarlia plant.
0160	Little Falls Station: Pumping station structure complete with pumps, electrical and mechanical equipment, intakes, power line, substation and access bridge; and Little Falls Dam and rising tunnel including outlet structure at Dalecarlia reservoir.
0170	Estuary Pumping Station: Pumping station structure complete with pumps, and appurtenances, including gauges, gates, motors, valves and pipelines.
0180	Little Falls Fishway: Structure and appurtenances. *

<u>Account Number</u>	<u>Account Title and Description</u>
0200 Series	PURIFICATION SYSTEM:
0210 Series	Dalecarlia Filter Plant
0211	Intake and Raw Water Conduits: Intake structures complete with gates, traveling screens and appurtenances and raw-water conduits to chemical building.
0212	Sedimentation Basins: Flocculation-sedimentation basin structures and appurtenances including flocculation equipment, cathodic protection equipment, gates, piping, blow-off drain, control chamber and all water passages from control chamber to the filter buildings.
0213	Filters: Filters and all appurtenances including building structure, filter boxes, troughs, sweeps, rate controllers, gages, wash-water reservoirs and piping between reservoirs and filter beds.
0214	Chemical Building: Structures and all chemical treatment facilities including all water passages within the building; chemical storage, handling, mixing and feeding equipment; laboratories, control rooms, offices, and all electrical and mechanical equipment within the building.
0215	Filtered Water Reservoirs: Filtered water reservoirs and appurtenances, water passages between chemical building and pumping station including venturi meters.
0220 Series	McMillan Filter Plant
0221	Georgetown Conduit: Conduit and appurtenances from south connection screen building at Dalecarlia to influent gatehouse at Georgetown reservoir including Tainter gate, sample pumps, meters, manholes, overflow weir and blow-off.
0222	Georgetown Reservoir: Reservoir, influent gatehouse, by-conduit, utility and gate structures, divide dams, blow-offs, and baffles. Does not include old valve vault (see account 0320).

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0230	City Tunnel and Appurtenances: Conduit from Georgetown gatehouse to West shaft, West shaft, tunnel, blow-offs, air shafts, dewatering stations, East shaft and super-structure.
0224	McMillan Reservoir: Reservoir, circulating conduit, riprap, influent house, Smith Spring house, east and west interceptor city sanitary sewers, blow-off drain and meter house.
0225	Pumping Stations: McMillan Pumping Station, complete with all mechanical and electrical equipment, intake screens and structure, 4.16 KV power and associated equipment; East shaft pump, complete with all mechanical and electrical equipment including 13.5 KV substation.
0226	McMillan SlowSand Filters: Riser mains, 29 filters, courts, regulator houses, collector mains, silos, utilities, sand wash system including portable sand washers and drainage system. (Majority of system to be retired.)
0227	Chemical Building: Structure including all chemical storage facilities, handling, mixing and feeding equipment, offices. and all electrical and mechanical appurtenances for above functions.
0228	Filtered Water Reservoirs: Influent and effluent gates, 14 M.G. and 29 M.G. basins, control chamber and pipeline between basins, and all super structures located on the basins.
0229	New McMillan Filter and Chemical Building, including Filters and Washwater System.
0300 Series	TRANSMISSION SYSTEM:
0310	Dalecarlia Pumping Station: All mechanical and electrical equipment in the station including motors, pumps, switchgear, transformers, supervisory system and building structures complete with utilities, including No. 16 (low lift) Pumping Station (meter vault) with structure and equipment.

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0320 Transmission Mains: Low, first, second and third high service mains from Dalecarlia pumping station to divide point of U.S.-D.C. jurisdiction and Georgetown valve vault. Low service mains from effluent gates of McMillan filtered-water reservoirs to Bryant Street Station.

0330 Distribution Reservoirs: First, second and third high service reservoirs.

0340 Arlington Service and Pipelines.

0400 Series JOINT FACILITIES:

0410 Maintenance and Shelter Buildings, Storage Areas, Dispatch Office and other Joint Use Building Offices. Includes the garage, shelter houses; carpenter; machine, plumbing, electric, paint and heavy duty shops; and storeroom offices.

0420 Central Heating Plant (Dalecarlia): Includes building, boilers and appurtenant equipment.

0430 Main Office Building (Dalecarlia): Includes building, offices, and appurtenant equipment; excludes central heating plant 0420.

0440 Roads, Grounds, Fencing and Sewers: All joint use locations.

0450 Hydro-Generating Station: Includes station structure complete with mechanical and electrical equipment, trash racks, penstock, surge tank, and power duct line to the hydro plant from the Dalecarlia pumping station.

0460 Series Operating Equipment: Automobiles, trucks, tractors, cranes, mowers, compressors, portable pumps, etc. (nonexpendable property).

0461 Major Equipment: Items which cost \$2,500 or more per item (prior to FY 1988: \$1,000/item). *

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0462 Minor Equipment: Tools, office furniture and equipment items which cost less than \$2,500 per item (\$1,000/item pre FY 1988).

0470 Warehouses: Self-explanatory.

0480 Dwellings: Includes dwellings at Great Falls, MacArthur Boulevard, Little Falls Road and Dalecarlia Place.

0490 Lands: Self-explanatory.

d. Construction Work in Progress (GL 107).

(1) Capital Outlay - GL 107.71. This account will include all costs incurred for Construction Work in Progress financed by Capital Outlay, Water Fund. This account will include permanent project features, including land improvements and relocations, as well as Engineering, Design and Supervision and Administrative Costs.

(2) Operation and Maintenance - GL 107.8. This account will include all costs incurred for additions, improvements and replacements, financed with Operating Expense funds. (See paragraph 12-11(e)(1)(c).)

(3) Work Order Cost Accounts. The procedures for work orders are contained in chapter 6.

e. Operating Expenses, Washington Aqueduct. Cost accounts under this appropriation will be maintained by groups as shown below. Accounts in series 1000, 2000, 3000, 4000, 5000, 7000 and reimbursable series WOB-W19 will be subdivided as needed to meet the budget, programming, reporting and management control requirements of the Washington Aqueduct. Accounts in series 6000 are subdivided as listed herein.

(1) Chart and Descriptions of Accounts.

(a) OPERATION AND MAINTENANCE (General Ledger 171).

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<u>Account Number</u>	<u>Account Title and Description</u>
1000 SERIES	COLLECTION SYSTEM. All costs for the normal operation and maintenance of facilities used for collecting, storing and distributing raw water prior to any chemical treatment. The facilities are those included under collection system plant in service.
2000 SERIES	PURIFICATION SYSTEM. All costs for the normal operation and maintenance of facilities for the purification of water from the point of initial chemical treatment to the point of clearwell exit. The facilities are those included under the purification system plant in service.
3000 SERIES	TRANSMISSION SYSTEM. All costs for normal operation and maintenance of transmission system facilities. The facilities are those included under the transmission system plant in service.
4000 SERIES	JOINT SERVICES AND FACILITIES. Costs not exclusively chargeable to collection, purification, or transmission; costs of future planning, engineering, administration, overhead, accrued leave variance, real estate administration, security, custodial and reproduction services, shops and joint use buildings, and other joint services.
	(b) DEFERRED AND UNDISTRIBUTED ITEMS (GL 120).
5000 SERIES	All costs incurred under the Operating Expense appropriation which have not been applied to other asset or expense accounts.
	(c) MISCELLANEOUS ASSET, LIABILITY INCOME AND PROPRIETY ITEMS.
6350	Claims Receivable (GL 114). (See chapter 2, GL 114.)

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<u>Account Number</u>	<u>Account Title and Description</u>
6801	Sale of Water (Cr) (GL 161). This account will be credited with revenue earned from the sale of water to Arlington County and Falls Church, Virginia.
6802	Credits to Operations for Quarters and Services (Cr) (GL 162). Lease Receipts
6803	Electric Energy, Houses
6804	Quarters
6805	Other Dwelling Collections
6806	Nonoperating Income (Cr) (GL 163). This account will be credited with extraordinary income, such as income from the sale of property the book cost of which is transferred to GL 132.
6910	Transfer of Cost or Property (Net) (GL 133). (See chapter 2, GL 133.)
6930	Personal Services Costs. The accounts under this caption include, for employees assigned to Washington Aqueduct, gross amounts of payrolls, refunds of lump sum leave payments, and credits for distribution of labor costs computed at effective time rates. These accounts will be maintained in the following detail during the fiscal year:
6931	Gross Payrolls. This account will be charged with the gross amount of payrolls payable from Operating Expenses for personnel whose labor is distributed at effective time rates, and credited with refund of lump sum terminal leave payments received.
6932	Labor Charges. This account will be credited with the amount of all labor cost distributions for effective time.
6933	Accrued Leave Adjustment. For Washington Aqueduct employees, an inventory of unused accrued leave from leave records will be computed at the end of the last complete pay

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Account
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Account Title and Description

period in September. The actual monetary value of annual leave will be compared with the balance in GL 145 Accrued Leave. Any difference will be entered in account 6932 (GL 145) to reflect actual (inventory) value of accrued leave; contra entry will be made in "Leave Variance" account 4401.

Balance. To agree with GL 145, including balance brought forward from previous fiscal year.

6940	Funds Creditable to District of Columbia Receipt Accounts (Dr) (GL 135.32 and 113.1). This account will be debited with the amount of any income or earnings by the Washington Aqueduct applicable to a receipt account of the District of Columbia.
6970	Results from Operations (GL 137.1). (See chapter 2, GL 137.1.)
7000	Acquisition (GL 107.8). For additions, improvements and replacements, when financed with operating expense funds, to be capitalized and transferred to "Plant in Service" upon completion of the work.
9001	Work in Progress for Others - Refunds (GL 117.1). (See chapter 2, GL 117.1.)
9002	Work in Progress for Others - Appropriation Reimbursement Activity (GL 117.2). (See chapter 2, GL 117.2.)

(2) General Ledger Controls. (a) Operation and maintenance expense accounts are controlled by general ledger account 171 during the current fiscal year, and transferred to general ledger account 137.1, Results from Operations, at the end of the fiscal year.

(b) Income and credits to operations accounts are controlled by general ledger accounts 161, 162 and 163, and transferred to general ledger account 137.1 at the end of the fiscal year.

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* (c) Acquisition accounts 7000 Series are controlled by general ledger account 107.8 until the work is transferred to plant in service accounts (GL 101.13) (para 12-11a(2)(c)). *

CHAPTER 13

ACCOUNTING FOR WAREHOUSES AND/OR REPAIR SHOP ACTIVITIES

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CHAPTER 13

ACCOUNTING FOR WAREHOUSES AND/OR REPAIR SHOP ACTIVITIES

13-1. Purpose. This chapter prescribes the accounting policy and procedures for the operation of warehouses and/or repair shops financed by the revolving fund or civil works projects. This chapter does not apply to multiple-purpose projects, which are handled under chapter 31 of this regulation.

13-2. Definition of Warehouse Inventory. Inventories (including operating materials and supplies) are tangible personal property held for sale or will be consumed or issued in the production of civil works activities. Typically, project inventory items are categorized as goods held in reserve for a single project such as stockpile materials, spare parts, and small tools/equipment. Revolving funds will control all multiple-use inventory items to support more than one civil works project and the administration of all Corps offices. Inventory items will be recognized in the Corps of Engineers Financial Management System (CEFMS) by the stock control specialist when the goods are delivered, recorded, and the report is received. The CEFMS Inventory Management Module contains separate accounting for warehousing civil and revolving fund stock. The warehouses are called: Civil Project Inventory and Revolving Fund Inventory.

13-3. Responsibilities for Warehouse Inventory. The Chief of the Logistics Management Office (LMO) or the Accountable Officer is responsible for retaining the receipt, storing, and issuing of Corps owned inventory items. Although LMO is the principal proponent for warehousing, managerial accountants are encouraged to participate actively in the area. Upon requisition, requested inventory items are sold to activity customers or to a remote project site. The stock control specialist will update CEFMS' Inventory Module for all incoming and outgoing inventory items per the latest acquisition costs. In addition, all purchase requests citing inventory resource codes processed in CEFMS must be validated against the stock on-hand before final approval is granted. A physical inventory will be conducted of all items stored inside or outside of the warehouses and at project sites. An adjustment must be recorded for overages and shortages and written documentation will be kept on file for auditing purposes.

13-4. Revolving Fund Warehouse Activities. A warehouse activity

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is established to maintain common inventory items required for multiple civil works projects and activities of the revolving fund. The operation of a warehouse utilizes CEFMS standard General Ledger 1520.00 (summary level for 96X4902 revolving fund appropriation) to record the purchase of inventory and net income from the stock account. CEFMS inventory breakdown structure for the revolving fund is listed below.

a. CEFMS Inventory Work Item - Warehouse Stock (RF8000). Captures the cost of materials and supplies held by the revolving fund in the warehouses for sale to civil works projects or other revolving fund activities. This work item records and maintains the value of inventory on-hand until consumed or issued. Debits include stock acquisitions and gains disclosed by physical inventories. Credits include stock issues, losses disclosed by physical inventories, and unacceptable materials returned to the vendor. The following work categories are linked to this work item.

(1) CEFMS Inventory Work Category "STOCK" - Warehouse Operation. Includes the cost of operating the warehouse for handling the receipt, storage, and issuance of warehouse stock as well as other operating costs such as space, utilities, etc., necessary to operate the facility. The stock control specialist and assigned staff will charge directly for labor, training, travel, and other miscellaneous costs under separate resource codes. Likewise, any freight fees as part of the acquisition cost of the stock, such as depreciation, insurance, equipment usage, repairs and maintenance of the warehouse and acquisition of expendable tools will be posted. Cash discounts and inventories adjustments (gains and losses) will also be applied to this work category. At the end of the fiscal year, the balance in this work category will be closed out to the current year Results from Operations.

(2) CEFMS Inventory Work Category "COGS" - Cost of Goods Sold. Reflects the value for "Net Income from Stock Sold" to include the surcharge added to each sale or issuance in order to recoup the operating expenses of the warehouse operation work category. Basically, a COGS work category will be debited with the COGS for the stock items. The credits for the sale or issuance of goods sold and the applicable burden rate applied are recorded in CEFMS as Revenues Earned. The surcharge or "applied warehouse burden" rate should be sufficient to recoup the cost of

operating the warehouse. Distinction will be maintained between stock consumed by the revolving fund activities and stock sold to multiple project sites. Unused stock returned to the warehouse will be recorded as a reversal of the original entry and value.

(3) CEFMS Inventory Work Category "SALVAG" - Salvage Operation. Represents the cost of salvage operations, including the estimated net salvage value of materials, mobilization and preparation for sale, advertising, and etc. The estimated net salvage value is credited to the appropriate repairs and replacement, conversion, or to accounts which generate the salvage. Estimated net salvage value is the estimated sale price less the estimated cost of the sale. Receipts from the sale of salvage, and transfers (at appraised value) of salvage materials for further use are credited to this work category.

b. CEFMS Inventory Work Item - Fabrication/Refurbishment. Comprises raw manufactured materials and supplies held by the revolving fund in the warehouses for project use. This work item will maintain the value of the manufacture costs and inventory. When the fabrication/refurbishment work is completed, the costs recorded as inventory in progress will be transferred to finished goods and recorded in the inventory available for consumption. Stock sold from this work item will be by the average cost method. Credits reflect the total value of the manufactured items.

13-5. Civil Works Project Activities. The establishment of a single project warehouse will consist of tangible personal property to be consumed in a normal operation of that project. The operation of a project warehouse updates CEFMS standard General Ledger 1520.00 (summary level for all other Civil Works Appropriations) to record the purchase of inventory, net income from the stock account, and the cost of operating the warehouse. CEFMS project inventory breakdown structure uses the same functionality as the revolving fund, except for the treatment of issuance. Project funds will be expended upon the purchase of inventory items without applying a burden rate. For usable operating materials/supplies acquired during construction and capitalized under "Plant-In-Service" must be transferred into the CEFMS inventory module with/without reimbursement and reducing the project PIS general ledgers. Likewise, for useable inventory items that were previously expensed must be adjusted using a cost transfer into the CEFMS inventory module. Also, the warehouse operating costs will be direct funded by the project.

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13-6. Accounting for Inventory Management. Warehouse inventory stocks within the Corps are usually subdivided as either new acquisitions, inventory adjustments (gains and losses) or repair stocks. Where more than one warehouse is maintained, a separate CEFMS work item will be required for each warehouse. Cost transfer will be made for stock exchanged between civil works project warehouses. The cost associated with each work item will be reconciled monthly with the CEFMS "WIRTRNRG" (Transaction Register) and the "WIRIR" (Inventory Receipt Register) reports. Also, there is an online report screen, (Inventory Financial Summary View-3.44) that provides summary level data related to inventory operation. Stock will be recorded within the following CEFMS work category elements.

a. CEFMS Work Category Element "NACE" - New Acquisitions. Accumulates the cost of stock acquisitions received by the stock control specialist. Acquisitions include the costs of items purchased for common stock, freight fees inward (if practicable), stock acquired by donations, stock transferred from other districts, and stock found on works. Inventory pricing and pricing of the stock issues will be based exclusively on the latest acquisition cost per each unit. Inward freight fees must be included as part of the acquisition costs per unit for pricing, where feasible. Otherwise, the freight fees will be charged to the warehouse operating work category. Costs are to be recorded net of a purchase discount taken. Lost discounts and interest/late payment penalties should be included in the unit costs but will be charged to the warehouse operating work category.

b. CEFMS Work Category Element "INVGN and INVLS" - Inventory Adjustments for Gains and Losses. Inventory gains (overages and losses (shortages) disclosed by physical inventory procedures and discrepancies identified (less than \$100 per item) between the Logistics stock control records and the stock value in CEFMS, items are added or subtracted on this work category element. Material discrepancies warrant a "Report of Survey" investigation to determine the cause. Also, included are transfers between activities with more than one warehouse on a site. Inventory pricing of these stock items are recorded at the current fair market value or the latest acquisition price. Data relating to inventory adjustments (gains/losses) are maintained in the "WIR_ADJUSTMENT" table in CEFMS.

c. CEFMS Work Category Element "REPMI" - Repair Stock. Includes unique spare parts, small tools and equipments. Repair stocks are critical items held in reserve to support and maintain the civil work's construction project assets. These items are not held with the intent of being sold or a burden rate applied upon consumption. Repair stock will be valued net of expected repair costs. Repair cost will include the purchase price, freight fees and production costs necessary to bring the stock items to a reusable condition. A repair allowance account (GL 1529.30) should be recorded containing estimated cost to repair inventory items needing repair. An expense should be recognized equal to the amount to bring the repair allowance account to the estimated cost of repairs. As expenses are incurred for repairs, the allowance account should be reduced. Any abnormal operating costs, such as excessive handling or rework costs, should be charged to the project account.

13-7. Accounting for Income and Revenue Earned from Stock Sold.

Income is earned from the sale of stock (book costs) to other revolving fund activities, civil works and military projects. The applied burden to the sale or issuance of stock also generates income to offset the warehouse operating costs. In theory, the book cost of all stock items withdrawn from the warehouse inventory will be charged out as "Cost of Materials Consumed and Sold." Subsequently, all stocks upon issuance are sold from the COGS work category to the applicable revolving fund, civil works, or military account to exchange funds. A burden rate is applied at the point of sale. This practice does not apply to Civil Works project warehouses.

13-8. Accounting for Stock Returns and Disposal of Excess.

Stock returns will be refunded to the requester at the stock book costs. The applied burden will not be credited. The applicable burden will only be refunded in cases where issues are in excess of the amounts requisitioned or with unacceptable substitutes. If excess inventory stock is sold at a discount, the loss will be absorbed as part of Results From Operation at the year-end. When excess inventory is determined, the stock control specialist should seek to dispose of or return, if possible, the stock items to the vendor for a full refund in accordance with ER 700-1-1, USACE Supply Policies and Procedures, and DOD 4160.21-M, Defense Utilization and Disposal Manual and Federal Property Management Regulation, Title 41, Chapter 101, for property disposal. CEFMS

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work category element "ASDIS" is used to credit the warehouse operation (inventory) as a reduction to issues.

13-9. Revolving Fund Pro-Forma Entries for Warehouse Activities.

a. Warehouse Stock Acquisitions (Accounts Payable Direct, Contract - Outside of the Government)

DR: 1521.30 Inventory Held for Sale - On Hand
3100.00 Appropriated Capital
4811.10 Undelivered Orders - Without Advance-Direct-Basic

CR: 2113.00 Accounts Payable-Public-Current
3210.10 Capital Investments
4910.10 Accrued Expenditures-Unpaid-Direct-Basic

b. Warehouse Stock Transfer In (Fixed Asset Transfer In the Corps, Other Government Agencies or the Public Without Being Reimbursed)

DR: 1521.30 Inventory Held for Sale - On Hand

CR: 3220.10 Transfer-In From Other Corps Without Being Reimbursed or

3220.20 Transfer-In From Other Government Agencies Without Being Reimbursed or

3220.30 Transfer-In From All Others Without Being Reimbursed

c. Warehouse Stock Transfer Out (Fixed Asset Transfer Out the Corps, Other Government Agencies or the Public Without Being Reimbursed)

DR: 3231.20 Transfer-Out To Other Corps Without Being Reimbursed or

3231.10 Transfer-Out To Other Government Agencies Without Being Reimbursed or

3232.00 Transfer-Out To All Others Without Being Reimbursed

CR: 1521.30 Inventory Held for Sale - On Hand

d. Warehouse Stock Issued/Consumed (RF Activities)

DR: 3100.00 Appropriated Capital
4710.10 Commitments Outstanding-Direct-Basic
4811.10 Undelivered Orders-Without Advance
6121.00 Supplies and Materials
6500.21 Cost of Goods Sold-Army-Warehouse

CR: 1521.30 Inventory Held for Sale - On Hand
4811.10 Undelivered Orders-Without Advance
4931.10 Accrued Expenditures-Paid-Direct
5700.20 Appropriated Capital Used-Expense
6500.2A Intra Fund Sales - Cost of Goods

e. Warehouse Stock Issued/Consumed (Issued to a Civil Project)

DR: 1011.00 Funds Collected
3100.00 Appropriated Capital
4710.10 Commitments Outstanding-Direct-Basic
4811.10 Undelivered Orders-Without Advance
6500.21 Cost of Goods Sold-Army-Warehouse

CR: 1521.30 Inventory Held for Sale - On Hand
4811.10 Undelivered Orders-Without Advance
4931.10 Accrued Expenditures-Paid-Direct
5100.22 Revenue From Goods Sold-Civil-Warehouse
5700.20 Appropriated Capital Used-Expense

f. Warehouse Stock Burden Applied

DR: 1011.00 Funds Collected

CR: 5200.22 Revenue From Services Provided

g. Warehouse Stock Donated (Fixed Asset Donated)

DR: 1521.30 Inventory Held for Sale - On Hand
CR: 5600.00 Donated Revenue

h. Warehouse Stock Found on Work (Stock Found on Works)

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DR: 1521.30 Inventory Held for Sale - On Hand

CR: 1529.1P Other-Gain

i. Warehouse Stock Returned

DR: 1521.30 Inventory Held for Sale - On Hand

CR: 1529.1E Materials Returns-Credit Given

j. Warehouse Stock for Excess Issues and Salvage Operation

DR: 1524.00 Inventory-Excess, Obsolete and Beyond Repair

CR: 1521.30 Inventory Held for Sale - On Hand

13-10. Civil Works Project Pro-Forma Entries for Warehouse Activities. Note: Entries are similar as for Revolving Fund warehouses, except for stock issue and cost transfer shown below.

a. Warehouse Stock Issued/Consumed

DR: 6121.00 Supplies and Materials

CR: 1521.30 Inventory Held for Sale - On Hand

b. Cost Transfer for Inventory Items Previously Expensed

DR: 3100.00 Appropriated Capital

4081.00 Program Available

4611.00 Uncommitted/Unobligated

1521.30 Inventory Held for Sale - On Hand

CR: 1012.00 Funds Disbursed

4082.00 Program Applied

4931.10 Accrued Expenditures - Paid Direct

3210.10 Capital Investment

CHAPTER 15

REVOLVING FUND ASSET ACCOUNTING

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CHAPTER 15
REVOLVING FUND FIXED ASSET ACCOUNTING

15-1. Purpose. This chapter prescribes the accounting procedures pertaining to plant, properties, and equipment owned by the Revolving Fund.

15-2. Fixed Assets. The accounts in this category reflect the book value of all real and personal property owned by the Revolving Fund.

15-3. Plant Replacement and Improvement Program (PRIP). All plant, property, and equipment, meeting the capitalization criteria, purchased to serve more than one civil works project or multiple appropriations required for civil works activities will be acquired through PIP (ER 1125-2-301). Plant, property, and equipment which is required to serve military projects may not be acquired through the PIP, except that acquisitions made for civil works functions might incidentally furnish services to military activities on a reimbursable basis.

15-4. Useful Life. In an effort to simplify the accounting procedures contained in this chapter the term "useful life" will be used as being synonymous with the terms "service life" and "economic life." Useful life is defined as the normal operating life in terms of utility to the owner. The GAO Policy and Procedures Manual For Guidance of Federal Agencies uses both useful life and service life interchangeably. Nongovernmental accounting texts commonly use the term "useful life" when referring to the capitalization and depreciation of assets. Appendix 15-B contains a table which indicates the minimum and maximum total useful life which will be used in computing the annual amounts of charges for depreciation, insurance and plant increment.

15-5. General Ledger Account (GLAC) 301.000 Plant Properties and Equipment. This GLAC includes the book cost of all land, structures, and equipment owned, in service, and operated by the Revolving Fund.

a. GLAC 301.100 Land. This GLAC is maintained to reflect the investment in Revolving Fund owned land. This GLAC is supported by the following subsidiary ADP workcode:

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VW70 - Land. A separate cost account will be maintained under this caption for each installation (e.g., district office, shops and yards, laboratory, etc.) and will include the cost of land owned by the Revolving Fund. Costs to be reflected in this account include: the purchase price (by negotiation or condemnation); the expenses of acquisition, such as mapping, surveying, appraising, negotiating, etc.; and the cost of relocations necessary for the unhampered use of the land. The cost accounts will be identified by the number VW70 followed by a subaccount designator and descriptive title. The items included in these accounts will be referenced therein by tract identification and acreage.

b. GLAC 301.200 Structures and Equipment. This account includes the cost of all depreciable structures, operating equipment, construction equipment, office equipment, etc. This GLAC is supported by the following ADP workcodes:

VW71NNNN.....	Structures
VW72NNNN.....	Aircraft
VW73NNNN.....	Dredges
VW74NNNN.....	Floating Plant
VW75NNNN.....	Mobile Land Plant
VW76NNNN.....	Fixed Land Plant
VW77NNNN.....	Tools, Office Furniture & Equipment

(1) VW71 - Structures & Other Improvements to Land. The cost accounts under this caption will be maintained for each installation (e.g., district office, shops and yards, laboratory, etc.) and will include the cost of acquisition; construction, including site preparation; additions and betterments of buildings and/or facilities to house, support, or safeguard property or persons; roads; railroads; parking areas; utility distribution lines; cost of improvements to land such as grading, bulkheads, and fill; and the related provision for depreciation. Subdivision of this account will be maintained for each structure.

(2) VW72 thru VW76 - Operating Equipment. The cost accounts under this caption include the cost of acquisition; construction; additions and betterments; special foundations or supports; and initial supply of tools and equipment meeting the criteria for capitalization as outlined in Chapter 1. A separate subaccount will be maintained for each item of equipment included in the VW72 thru VW74 series of accounts. These items are classified as non-group items. A listing of items included in this category are provided in Appendix 15-A. As a minimum, a

separate subaccount will be maintained for all like items included in the VW75 account. At the discretion of the USACE Command, separate subaccounts will be maintained for each item to facilitate dispositions.

VW72 - Operating Equipment - Airplanes. The subdivisions of this account will include aircraft owned by the Revolving Fund.

VW73 - Operating Equipment Dredges. The subdivisions of this account include all dredges and dredging equipment owned by the Revolving Fund.

VW74 - Operating Equipment - Other Floating Plant. The subdivisions of this account include floating plant, other than dredges and dredging equipment, owned by the Revolving Fund. Floating Plant is a classification of plant and equipment comprised of all, other than dredges, motor vessels, barges, boats, and special. equipment attached thereto.

VW75 - Operating Equipment - Mobile Land Plant. Mobile Land Plant is a classification of plant and equipment comprised of passenger vehicles; construction and mobile cranes; forklifts; drill rigs; compressors; welding machines; pumps; or other plant intended to be used on multiple projects.

VW76 - Operating Equipment - Fixed Land Plant . Fixed Land Plant is a classification of plant comprised of marine railway equipment, including tracks, cradles, winch, prime mover, and similar related items; shops and fixed power equipment, including saws, lathes, drill presses, etc.; printing and reproduction equipment; data processing equipment; communications equipment; or other equipment for use by facilities which are therefore not available for general USACE Command use. The subdivisions of this account will be maintained primarily by using departments (e.g., plant, each warehouse, shop, facility, etc.) of the Revolving Fund. Plant operating accounts will not be maintained for these items. Depreciation, plant increment, insurance, maintenance, and other operating expenses will be charged to the appropriate income and expense cost accounts of the using departments. Floating plant, vehicles, or items properly chargeable to other prescribed asset accounts will not be included herein.

(3) VW77 - Tools, Office Furniture and Equipment. The cost accounts under this caption include the cost of

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nonexpendable property items for general office use and the related provision for depreciation. Accounts will be subdivided primarily by functional offices within the USACE command. It is the responsibility of the USACE Commander to establish adequate depreciation rates for these accounts to ensure that at the end of each fiscal year the remaining book value will approximate the actual worth of the equipment as of that date.

VW771 - Office Furniture and Equipment. This subdivision includes office furniture and equipment, such as desks, chairs, tables, filing cabinets, calculating and accounting machines, typewriters, reproduction equipment when not assigned to central reproduction plant, electric fans and portable air conditioner units, messenger carts, and library equipment.

VW772 - Survey Equipment. This subdivision will be further subdivided as follows:

VW7721 - Survey Equipment. This subdivision includes Equipment utilized in the performance of survey work, such as transits, levels, tripods, theodolites, plane tables, cameras, binoculars and telescopes, and level rods.

VW7722 - Drafting Equipment. This subdivision includes furniture and equipment items utilized in the performance of drafting and design engineering work, such as drafting tables and stools, drafting machines.

VW773 - Work Tools. This subdivision includes hand tools, power driven portable or mobile tools and equipment for general USACE Command use, such as concrete vibrators, pavement breakers, air hammers, electric and gasoline powered saws, drills and attachments, and paint sprayers.

* (4) VW78 - Software. The accounts under this caption include all costs related to the acquisition/development and enhancement of computer software which meets the capitalization criteria. This account will be subdivided as provided below. It is the responsibility of the USACE Commander to establish adequate depreciation rates for these accounts to ensure that, at the end of each fiscal year, the remaining book value will approximate the actual worth of the software as of that date.

VW781 - Commercial Off-the-Shelf Software. Effective 1 October 1993, this subaccount is used to record the cost of all acquisitions and/or upgrades of commercial off-the-shelf software which meet the capitalization criteria. This

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* subaccount will also be used to record the acquisition of commercial off-the-shelf software modified/tailored by the vendor to meet unique USACE requirements which meets the capitalization criteria. This subaccount will not be used to record the acquisition of custom software which meets the capitalization criteria developed especially for USACE commands by a commercial vendor under the contract to the USACE command. For accounting and cost tracking purposes, software of this type is considered to be system software. Accordingly, acquisitions of this type of software will be recorded in the VW782 and/or VW783 subaccounts. In order to ensure accurate reporting and financial statements, the cost of all commercial off the shelf software acquired before the effective date recorded in another asset account must be transferred to this account as soon as possible but no later than 31 August 1994.

VW782 - System Software Development. Effective 1 October 1993, this subaccount is used to record the acquisition of all system software which meets the capitalization criteria developed especially for use by USACE commands. It will include the acquisition cost of system software which meets the capitalization criteria regardless of whether the software is developed by a commercial vendor or in-house resources. A separate subaccount will be established for each system in accordance with procedures contained in Chapter 5, EP 37-2-1.

VW783 - System Software Enhancement. Effective 1 October 1993, this subaccount is used to record the acquisition of enhancements to capitalized system software previously placed in service. It will include the acquisition of all enhancements whether the enhancement is made by a commercial vendor or with in-house resources. A separate subaccount will be established for each system in accordance with procedures contained in Chapter 5, EP 37-2-1.

(5) VW79 - Computers, Peripherals and Computer Aided Equipment. The cost accounts under this caption include the acquisition cost of computers, peripherals (monitors, keyboards, printers, terminals, servers, etc.) and computer aided equipment which meet the capitalization criteria and additions and betterments to capitalized assets of these types previously placed in service. This account will be subdivided as provided below. It is the responsibility of the USACE Commander to establish adequate depreciation rates for these accounts to ensure that, at the end of each fiscal year, the remaining book value will approximate the actual worth of computers, peripherals and computer aided equipment as of that date.

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* VW791 - General Purpose Computers and Peripherals. Effective 1 October 1993, this subaccount is used to record the acquisition cost of general purpose computers and peripherals such as the Harris and CEAP-IA computers which are designed to support multiple automated information systems and/or business functions and meet the capitalization criteria. This subaccount will also be used to record the acquisition cost of personal computers which meet the capitalization criteria and the acquisition cost of additions and betterments to capitalized general purpose computers and peripherals previously placed in service. Software installed in a computer to make it function for its intended purpose is considered a part of the computer and will be included in the acquisition cost recorded in this account. In order to ensure accurate reporting and financial statements, the cost of all general purpose computers and peripherals acquired before 1 October 1993 recorded in another asset account must be transferred to this account as soon as possible but no later than 31 August 1994.

VW792 - System Specific Computers and Peripherals. This subaccount will be used to record the acquisition cost of computers and peripherals intended and/or designed for use in support of a single software system such as CEALS and SAACONS which meet the capitalization criteria. This account will also be used to record the acquisition cost of additions and betterments to capitalized system specific computers and peripherals previously placed in service. A separate subaccount will be established for equipment related to each supported system in accordance with procedures contained in Chapter 5, EP 37-2-1. Software installed in a computer to make it function for its intended purpose is considered a part of the computer and will be included in the acquisition cost recorded in this account. In order to ensure accurate reporting and financial statements, the cost of all system specific computers and peripherals acquired before 1 October 1993 recorded in another asset account must be transferred to this account as soon as possible but no later than 31 August 1994.

VW793 - Reserved for Future HQUSACE Use.

VW794 - Computer Aided Equipment. Effective 1 October 1993, this subaccount is used to record the acquisition cost of computer aided equipment such as CADD and Global Positioning System equipment which meets the capitalization criteria. This subaccount will also be used to record the acquisition cost of additions and betterments to capitalized items of these types previously placed in service. Software installed in the

*

* equipment to make it function for its intended purpose is considered a part of the equipment and will be included in the acquisition cost of the equipment recorded in this account. In order to meet information management reporting requirements, a separate subaccount will be established for each type of equipment/system in accordance with procedures contained in Chapter 5, EP 37-2-1. The cost of computer aided equipment acquired before 1 October 1993 recorded in another asset account must be transferred to this account as soon as possible but no later than 31 August 1994. *

15-6. Acquisition by Purchase or Construction.

a. GLAC 307.00 Plant Acquisition in Progress. This GLAC is maintained to accumulate all costs incurred in acquiring land, structures, or equipment for the Revolving Fund. All capital expenditures of the Revolving Fund are processed through this GLAC. After all costs are accumulated, the total acquisition cost is credited to this GLAC and debited to the asset GLAC (i.e., 301.10 or 301.20). This account is supported by the same VW workcodes as the asset GLACs.

b. Acquisition Work Orders. ENG Form 3013 (Work Order/Completion Report), or other authorizing document, will be prepared prior to initiation of construction or procurement for each separate acquisition of land, structure, and equipment.

When an authorizing ENG Form 3013 is received in the Finance and Accounting Branch (F&A), a cost account will be established under the appropriate subdivision of cost accounts VW70 through VW77. Acquisitions can be accounted for on an individual item basis or in bulk by asset category and then transferred to an item workcode. The funded acquisition of all land, plant, properties, and equipment, including additions and betterments thereto will be recorded initially in the Plant Acquisition in Progress GLAC. A copy of each completed ENG Form 3013 or other supporting document for completed acquisitions will be finalized by authorized signature and forwarded to the F&A Branch. The F&A Branch will enter on the form the total cost of the related acquisition and the applicable asset GLAC (301.10 or 301.20). A copy of each completed ENG Form 3013 or other supporting documentation for completed acquisitions will be sent to the Property Book Officer (PBO) in the Logistics Management Division.

* c. Acquisition Cost. All assets acquired through the PRIP must be recorded at full cost net of purchase discounts taken. Full cost will include: payments to vendors and/or contractors; shipping and/or delivery charges; handling and storage costs; labor and other direct or indirect production costs (for assets produced, designed or constructed by government forces); engineering, architectural, and other like outside services for design, plans, specifications, and surveys; acquisition and preparation costs of land, buildings and other facilities; inspection, supervision, and administration of construction contracts and construction work; as-built drawings, operating manuals, and like items; labor, materials, supplies, and other direct charges; legal and recording fees and damage claims (real property only); improvements, additions, and betterments; and other costs of obtaining assets in their current form and place as appropriate. Full cost does not include the cost of repairing or overhauling a piece of equipment damaged during shipment (FOB shipping point). Such costs will be charged to current operating expense. *

d. Discounts Taken or Lost and Interest Penalty Payments. Assets shall be recorded net of purchase discounts taken. Purchase discounts lost and interest penalty payments should not be included as acquisition costs, but should be treated as current operating expenses. These costs should be charged to the

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applicable plant operating account or the account of the organizational element primarily using the item.

e. Additions and Betterments. For capitalization purposes, additions and betterments are defined as improvements, rehabilitations, renovations, conversions, replacements or upgrades which either add something to a capital asset that was not there before or increase the useful life, capacity, operating efficiency or usefulness of a capital asset. Typical examples of additions include, but are not limited to, construction of a new wing or extension to an existing building, installation of a heating system in an unheated warehouse, installation of an air conditioner in a vehicle that never had one before, incorporation of an additional component into an existing information technology (IT) or other system and expansion of existing software to include a new functionality. Typical examples of betterments include, but are not limited to, replacement of a properly functioning heating/cooling system for the sole purpose of improving energy conservation, replacement or upgrade of a properly functioning component of an IT or other system for the sole purpose of improving the efficiency and/or effectiveness of the system, replacement of the entire hull of a piece of floating plant to extend it's useful life, installation of additional memory into a computer to increase it's capacity, conversation/adaptation of software to the windows environment, and renovation of a building to make it handicap accessible.

(1) With the exception of additions and betterments to capitalized conventional, modular and systems office furniture, additions and betterments as defined above will be capitalized regardless of dollar value or useful life. Additions and betterments to capitalized conventional, modular or systems office furniture will only be capitalized if the original acquisition cost of individual work stations exceeded the monetary capitalization threshold. All other additions and betterments to capitalized office furniture will be charged to expense.

(2) The full cost of additions and betterments will be subject to current PRIP authority. The book cost and related depreciation of the items/parts being replaced as part of a betterment will be processed as a disposition (see para 15-19) through GLAC 308, Retirement Work in Progress to GLAC 338, Non-operating Income or Loss. Acquisition ENG Form 3013 will identify the items/parts being replaced.

(3) Computations of depreciation, plant increment, and insurance involving additions and betterments are contained in paragraphs 15-10, 15-11, and 15-12, respectively.

f. Trade-In Allowances. When acquisitions of assets involve trade-ins, the acquisition cost will be the lesser of (1) the cash paid and/or liability incurred plus the net book value of the traded in item, or (2) the amount the purchase would have been without the trade-in. If the lesser amount is computed using (1) above the book value of the item being traded-in will be reclassified to the new asset account as part of the original cost. Only the actual cash paid, however will be subject to the current PRIP authority. If the lesser amount is computed using (2) above, the item being traded-in will be accounted for as a disposal (see para 15-19) and processed through GLAC 308, Retirement Work in Progress to GLAC 338, Nonoperating Income or Loss.

g. Accrued Expenditures. The concepts of performance and earnings are critical to the definition of accrued expenditures concerning PRIP items. When a contractor provides goods to the Government which he holds available to sell to others, the accrual occurs when goods are delivered to either the Government or carrier acting on behalf of the Government. Constructive receipt of goods or other tangible property, rather than physical receipt or the passing of legal title, is the measure of accrual in certain cases. When a contractor manufactures or fabricates goods or equipment to the Government's specifications, constructive receipt occurs, and the accrual takes place as work is performed. Formal acceptance of the work by the Government is not a test.

h. Office Furniture. Conventional, modular and system office furniture will only be capitalized if: (1) the cost to equip each individual work station exceeds the monetary capitalization threshold; (2) all or the majority of existing office furniture is being replaced in conjunction with a move to a new building or leased space; or (3) all or the majority of existing conventional office furniture is being replaced with system or modular furniture to reduce space requirements. Capitalized office furniture will be carried on the property book as a system or set and not as individual items.

i. Communication Lines and Telephone Systems. Communication lines, including lines used to link end users to computer systems and/or Local Area Networks, are considered to be an integral part of the building/facility in which they are installed since they cannot be easily removed and/or reinstalled in another building/facility. The same is true of telephone systems.

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Accordingly, communication lines and telephone systems will be capitalized in accordance with the capitalization guidance for additions and betterments if installed in a Corps owned building/facility or leasehold improvements if installed in a building/facility which the Corps occupies but does not own. Since individual telephone instruments can be and frequently are easily removed from the system, moved to another building and/or facility and connected to another system, inclusion of the cost of these instruments in the monetary value of the leasehold improvement or addition and betterment is inappropriate. Therefore, individual telephone instruments will not be included in the total cost of the telephone system when making capitalization determinations or capitalized as a part of the system.

j. Information Technology (IT) and Other Systems. For capitalization purposes a system is defined as a series of interdependent, interconnected components, including software, designed primarily to work together as a harmonious whole to satisfy a specific requirement or series of related requirements. Systems with an estimated useful life of two or more years will be capitalized in all instances in which the total cost of the system, when fully assembled, meets or exceeds the current monetary capitalization threshold.

(1) The purchase price of individual system components, shipping and/or delivery charges, site preparation costs, system installation/assembly costs and the cost of any training required for effective operation of the system are a part of the total cost of a system and must be included in the total system cost used in making capitalization determinations.

(2) While general purpose microcomputers located at individual user workstations are frequently connected to information technology (computer systems, local area networks, etc.) systems, they are designed primarily to function as stand alone units. Therefore, they will not be included in the monetary value of information technology systems for capitalization purposes even if they are purchased at the same time and/or from the same contract as the system(s). They should only be capitalized if they meet the basic capitalization criteria as stand alone units.

(3) Software, system related memory boards/computer chips and desk side devices such as electronic signature card readers loaded on or connected to microcomputers to allow the user to access and/or effectively use information technology systems are considered to be a part of the microcomputer. Accordingly, they will not be included in the monetary value of information technology systems for capitalization purposes even if they are purchased at the same time and/or from the same contract as the system(s). They will only be capitalized if the microcomputer is or will be capitalized.

(4) Commercial, off-the-shelf software packages and/or site licenses installed in information technology systems for use by end users are stand alone items and should only be capitalized in those instances in which the individual software package/site license meets the basic capitalization criteria.

k. Leasehold Improvements. Leasehold improvements are defined as improvements, additions and betterments made to buildings, facilities, or portions thereof occupied by a USACE activity but not owned by the Revolving Fund. Leasehold improvements will be capitalized if they meet the basic capitalization criteria for civil works property (useful life of two or more years and a cost \$25,000 or more). The full cost of leasehold improvements will be subject to current PRIP authority. All PRIP funded leasehold improvements will be amortized over five years or life of the lease whichever is less. Insurance charges will be applied to leasehold improvements during the amortization period. Leasehold improvements are exempt from plant increment

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charges. All leasehold improvements will be retired and removed from the accounting records at the end of the amortization period.

1. Pro-Forma Entries for Plant Acquisition.

Plant Acquisition

DR: 307.00 Plant Acquisition in Progress (VW70-VW77)
CR: 341.00 Accounts Payable

Corps of Engineers Management Information System (COEMIS)
Transaction Code MD.

Record Trade-In Allowance as an Offset to Acquisition

Lesser Amount is Cash Paid and/or Liability Plus Book Value of Item Traded-In. To reclassify book value of item traded in to new asset account.

DR: 301.20 Structures and Equipment (VW71-VW77)
CR: 301.20 Structures and Equipment (VW71-VW77)

COEMIS Transaction Code SK.

Lesser Amount is Amount Purchase Would Have Been Without Trade-In. To record disposal of item traded in.

DR: 308.00 Plant Retirement Work in Progress (VW71-VW77)
CR: 301.2 Structures and Equipment (VW71-VW77)
COEMIS Transaction Code SC (ENG Form 4479)

15-7. Transfer From Acquisition to Plant-in-Service.
Acquisitions will be transferred to plant-in-service no later than the month succeeding receipt of the receiving report. Transfer will not be delayed pending completion of the ENG Form 3013. Transfer may be delayed upon receipt of written documentary request from the applicable operating manager justifying the delay.

Transfer of Asset to Plant in Service

DR: 301.10 Land (VW70) or
301.20 Structures and Equipment (VW71-VW77)
CR: 307.00 Plant Acquisition in Progress (VW70-VW77)
COEMIS Transaction Code SB (ENG Form 4479)

15-8. Acquisition by Lease.

a. Types of Leases. A lease agreement is an agreement to convey the use of an asset or part of an asset from one entity to another for a specified period of time in return for rent or other compensation. There are basically two types of leases 1) capital leases and 2) operating leases. If any of the following criteria is met, the lease agreement is presumed to be equivalent to an installment purchase and therefore will be handled as a capital lease:

(1) the lease transfers ownership of the property to the lessee by the end of the lease term.

(2) the lease contains an option to purchase the leased property at a bargain price.

(3) the noncancelable lease term is equal to or greater than 75 percent of the estimated useful life of the leased property.

(4) the present value of rental and other minimum lease payments, excluding that portion of the payments that represent executory costs, such as insurance, maintenance, and taxes to be paid by the lessor, equals or exceeds 90 percent of the fair value of the leased property. The lessee will compute the present value of minimum lease payments using the Treasury

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Average Interest Rate for Marketable Interest-Bearing Debt unless (a) it is practicable for the lessee to learn the interest rate implicit in the lease computed by the lessor and (b) the implicit rate computed by the lessor is less than the Treasury Average Interest Rate for Marketable Interest-Bearing Debt.

(5) The last two criteria do not apply if the beginning of the lease term falls within the last 25% of the total estimated useful life of the leased property. An agency*s "rental" of space from GSA does not meet these criteria.

b. Operating Leases. Lease payments are charged as an operating expense to the activity for which the property is leased.

c. Capital Leases. A capital lease transfers substantially all the benefits and risks inherent in the ownership of property. If a lease purchase contract contains a provision that after a certain number of payments the title will pass to the Government without further costs, the fair value (the price for which the property could be sold in arms-length transactions between unrelated parties) of the lease will be recorded in GLAC 309, Lease Purchase Agreements. The contra entry will be to GLAC 346, Long Term Lease Liabilities. The difference between the total lease payment and the fair market value will be treated as interest. Payments will be divided as to principal and interest. The annual principal amount will be charged through plant acquisition to plant-in-service and is thus subject to the annual PRIP authority. The interest portion will be recorded as a current operating expense. Amortization will be recorded against the principal amount. Plant increment and insurance charges will not be computed on capital leases.

d. Capital Lease Approval Requirements. Authority to enter into a capital lease which qualifies for Revolving Fund financing must be obtained, in advance, as a part of the Revolving Fund Plant Replacement and Improvement program (PRIP) in accordance with existing policies and procedures (ER 1125-2-301). All requests for authority to enter into capital leases must include (1) a complete economic analysis which clearly indicates that acquisition by capital lease is more cost effective than direct purchase, (2) a schedule showing annual PRIP requirements over the life of the lease and (3) complete justification for acquisition of the asset. The Revolving Fund will not be used to finance a capital lease without specific PRIP authority.

e. Amortization of Capital Leases. Amortization will be recorded annually using the annual payment amounts. The amount to be amortized will be the yearly principal payment amount

divided by the number of years remaining on the lease. Example:
Assume a 25 year lease period. The annual amortization amount
will be computed as follows:

Year 1: Year 1 Payment Divided by 25 = Amortization Amount
Year 2: [(Year 1 Payment less amortization on year 1
payment to date) Divided by 24] Plus Year 2 Payment Divided by 24
= Amortization Amount
Year 3: [(Year 1 Payment less amortization on year 1 payment
to date) Divided by 23] Plus [(Year 2 less amortization on year 2
payment to date) Divided by 23] Plus Year 3 Payment Divided by 23
= Amortization Amount

Example: Using the following assumptions: Year 1 principal
amount of \$73,000; Year 2 principal amount of \$86,000; and Year 3
principal of \$101,000, the amortization for the first three years
would be computed as follows:

Year 1: $\$73,000 \div 25 = \$2,920.00$
Year 2: $[(\$73,000 - \$2,920.00) \div 24] + (\$86,000 \div 24) =$
 $\$6,503.33$
Year 3: $[(\$73,000 - \$5,840.00) \div 23] + [(\$86,000 -$
 $\$3,583.33) \div 23] + (\$101,000 \div 23) = \$10,894.63$

f. Pro-Forma Entries.

Operating Lease Payments.

DR: 415.00 Operating Expense
CR: 341.00 Accounts Payable
COEMIS Transaction Code MD (ENG Form 4480)

Capital Leases

Initial Lease Purchase Agreement:

DR: 309.00 Lease Purchase Agreement*
CR: 346.00 Long Term Lease Liability*

Record Principal Portion of Annual Payment:

DR: 307.00 Plant Acquisition Work in Progress
CR: 341.00 Accounts Payable
COEMIS Transaction Code MD (ENG Form 4480)

* GLACs 309.00 and 346.00 are not currently programmed in COEMIS.
"V" series transaction codes will have to be used with GLACs
334.00 and 336.00, respectively, to record these transactions.

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Decrease Long Term Liability by Amount of Principal Payment:

DR: 346.00 Long Term Lease Liability
CR: 309.00 Lease Purchase Agreement

Record Interest Portion of Annual Payment:

DR: 415.00 Operating Expense
CR: 341.00 Accounts Payable
COEMIS Transaction Code MD (ENG Form 4480)

Transfer Annual Payment to Plant in Service:

DR: 301.20 Structure and Equipment
CR: 307.00 Plant Acquisition in Progress
COEMIS Transaction Code SB (ENG Form 4479)

Record Amortization of Lease:

DR: 415.00 Operating Expense
CR: 302.00 Provision for Depreciation
Structures and Equipment
COEMIS Transaction Code TR (ENG Form 4479)

Record Buy Out of Lease Agreement:

DR: 307.00 Plant Acquisition Work in Progress
CR: 341.00 Accounts Payable
COEMIS Transaction Code MD (ENG Form 4480)

Write Off Long Term Lease Liability at Buy Out:

DR: 346.00 Long Term Lease Liability
CR: 309.00 Lease Purchase Agreement

GLACs 309.00 and 346.00 are not currently programmed in COEMIS. "V" series transaction codes will have to be used with GLACs 334.00 and 336.00, respectively, to record these transactions.

15-9. Acquisition by Transfer.

a. GLAC 333.000 Transfers of Cost or Property. The accounts included under this caption maintain the book value of assets and costs transferred without reimbursement within the Revolving Fund between USACE activities and from the Revolving Fund to other Governmental agencies and appropriations. Also included in this account is the estimated fair market value of assets found on

works. Accounting procedures for transfer-out of excess Revolving Fund assets are contained in paragraph 15-18.

b. GLAC 333.10 Transfers - Other Government Agencies and Appropriations (OGA). This account is debited or credited, as appropriate, with the book cost and accumulated depreciation of property or cost transferred without reimbursement to or from other Government agencies and appropriations. The cost accounts under this caption reflect the value of assets or services received by/transferred from the Revolving Fund to/from other appropriations or agencies without transfer of funds and property found on works. Transfers of Revolving Fund assets to other appropriations or agencies without reimbursement must be specifically authorized by the Director of Resource Management at HQUSACE (CERM-ZA). This GLAC is supported by the following COEMIS ADP workcodes:

VW870100 - Transfers - OGA - Lands. In the case of land received without reimbursement, the book cost will represent the original cost when first acquired by the Government, if known. If the original cost to the Government is not known, then the asset will be recorded at the current fair market value as determined by the Real Estate Division.

VW870200 - Transfers - OGA - Structures and Equipment. This account reflects the book value and related costs of structures, operating equipment, and other depreciable assets transferred. Accounting documents (ENG Form 4480) posted to this account will show separately the book cost and accrued depreciation applicable to transfers in and to transfers out.

VW870900 - Transfers - OGA - Stock. This account reflects book costs of warehouse stock transferred.

VW871000 - Transfers - OGA - Other. This account reflects book value of assets and services transferred which are not includable in the foregoing accounts and charges for depreciation, insurance, and plant increment applicable to structures utilized by other Government agencies free of charge. Accounting documents (ENG Forms 4480 and 4479) recorded in this account, in addition to showing the source of the asset or service, will also reference the contra accounts to which the transfer value of the asset or service was debited or credited.

c. GLAC 333.20 Transfers - Intra-Revolving Fund. This account is debited or credited, as appropriate, with the book

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value of Revolving Fund assets or costs transferred without reimbursement within the Revolving Fund from one USACE activity to another. An annual report, Schedule D - Inter-District Transfers (see EP 37-2-1, para 6-4b(2)(d)), will be submitted to the USACE Finance Center detailing the activity of this account. The cost accounts under this caption reflect the book value of assets, plant operating balances (see paragraph 15-18a(1)), value of accrued annual leave, and other items which are transferred between the Revolving Funds of the USACE Commands without reimbursement. This GLAC is supported by the following ADP workcodes:

VW880100 - Transfers - RF - Land. This account reflects the book value and related costs of land transferred.

VW880200 - Transfers - RF - Structures and Equipment. Accounting documents (ENG Forms 4480 and 4479) posted to this account will show separately the book cost and accrued depreciation applicable to transfers in and transfers out.

VW880900 - Transfers - RF - Stock. This account reflects book costs of warehouse stock transferred.

VW881000 - Transfers - RF - Other. Accounting documents (ENG Forms 4480 and 4479) posted to this account, in addition to showing the other USACE Command involved in the transfers of the asset, will also reference the accounts in which the asset has been added or from which it has been dropped.

d. Book Cost of Transfers. In the case of property other than land received by transfer from other Government agencies or other sources with or without transfer of funds, the book cost will represent original (actual, if known, otherwise estimated) cost to the transferor, less estimated cost of overhaul and repairs. The original cost and depreciation to date of acquisition will be entered in separate accounting elements of the appropriate VW87 series and in the appropriate accounting elements of VW71-VW77 series. If estimates are used they will establish a book value approximating the actual value as of date of acquisition by the Revolving Fund.

e. Timing of Transfers Between USACE Commands. Where property is transferred between districts under continuing Revolving Fund ownership, the book cost (adjusted by additions and betterments) and accrued depreciation applicable will be established on the books of the receiving USACE Command in amounts identical to those at which removal was effected by the

losing USACE Command. Ideally the transaction will be processed in both the losing and gaining activity within the same accounting period (i.e., month) but must be processed within the same quarter. In order to assure entry in the accounts of both USACE Commands in the same amounts and during the same quarter, the following procedures will be observed in the case of all such transfers:

(1) A copy of the ENG Form 4480, disclosing complete information as to the entry made in the accounts of the losing USACE Command, will be transmitted to the receiving USACE Command.

(2) In establishing the month during which the entry will be made in the accounts of the losing USACE Command, sufficient time will be allowed to enable receipt and entry by the receiving USACE Command. Normally, transfers effected after the 20th of the month will be recorded by both USACE Commands during the following month.

(3) Confirmation copies of the ENG Form 4480 prepared by the gaining USACE Command will be forwarded to the losing USACE Command within 10 working days as evidence that the transfer has been completed. The losing USACE Command will take appropriate follow-up action if the confirmation copy is not received within 30 days following transfer.

(4) Transfer expenses will not be capitalized. They will be treated as a current operating expense of the receiving USACE Command.

f. Pro-Forma Entries for Transfer In of Assets. (Transfers out would be opposite entries, see paragraph 15-18c.)

Transfer In Without Reimbursement From OGA

Transfer of Land VW70

DR: 301.10 Land

CR: 333.10 Transfers - Other Government Agencies and
Appropriations

COEMIS Transaction Code SE (ENG Form 4480)

Transfer of Structures and Equipment VW71-VW77

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DR: 301.20 Structures and Equipment
CR: 333.10 Transfers - Other Government Agencies and
Appropriations
COEMIS Transaction Code SE (ENG Form 4480)

Transfer of Depreciation VW71-VW77

DR: 333.10 Transfers - Other Government Agencies and
Appropriations
CR: 302.00 Provision for Depreciation - Structures
and Equipment
COEMIS Transaction Code SE (ENG Form 4480)

Assets Found on Works

DR: 301.10 Land
301.20 Structures and Equipment
CR: 333.1 Transfers - Other Government Agencies and
Appropriations
COEMIS Transaction SJ (ENG Form 4480)

Transfer In Without Reimbursement Intra-Revolving Fund

Transfer of Land VW70

DR: 301.10 Land
CR: 333.20 Transfers - Intra-Revolving Fund
COEMIS Transaction Code SG (ENG Form 4480)

Transfer of Structures and Equipment VW71-VW77

DR: 301.2 Structures and Equipment
CR: 333.20 Transfers - Intra-Revolving Fund
COEMIS Transaction Code SG (ENG Form 4480)

Transfer of Depreciation VW71-VW77

DR: 333.20 Transfers - Intra-Revolving Fund
CR: 302.00 Provision for Depreciation - Structures
and Equipment
COEMIS Transaction Code SG (ENG Form 4480)

15-10. Depreciation and Amortization.

a. 302.00 Provision for Depreciation/Amortization -
Structures and Equipment. This GLAC includes the accumulated
depreciation and amortization on Revolving Fund capital assets.

The GLAC is credited with the current accruals of depreciation and amortization expense and is debited with the cost of depreciation and amortization previously accrued on assets in process of disposal or transferred out of the Revolving Fund. Depreciation and amortization will begin to accrue from the first day of the month nearest the date of acquisition or completion of construction of structures or operating equipment. The cost of depreciation and amortization is charged to operating expense accounts. For tools, office furniture, and equipment see subparagraph g below and for depreciation on additions and betterments see paragraph h below. This account is supported by the same ADP workcodes/work items as the asset GLAC (301.20).

b. Applicability. Depreciation or amortization will be charged on all capital assets owned by the Revolving Fund except for land and capital assets in process of acquisition or disposal, or in mothball status. When Revolving Fund owned structures are utilized by other Government agencies free of charge, depreciation applicable to such structures, or portion of structures so utilized, will continue to be accrued. Such depreciation will be charged to the VW/RF46 account/work item with contra credit to applicable asset account. The amount of depreciation will then be credited to the VW/RF46 account/work item and charged to GLAC 333.1, Transfers - Other Government Agencies, VW/RF871, Transfers - OGA - Other. Reference DOD Directive Number 4165.6, Real Property Acquisition, Management, and Disposal.

c. Depreciation/Amortization Computation. Depreciation and amortization provide for recovery of the investment in capital assets less salvage value, if applicable, through periodic charges to expense over the useful life (see paragraph 15-4) of the equipment. The monthly rate to be charged to expense accounts is obtained by dividing the first cost; plus additions and betterments; minus accumulated depreciation or amortization to date; minus salvage value, if applicable, by the number of months which are estimated to be the remaining useful life of the assets.

(1) Depreciation and amortization schedules will be prepared consistent with the example presented below which illustrates a depreciation computation for group assets.

(2) Individual depreciation and amortization schedules will be updated whenever a change in the number of items in a group

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occurs, major additions and betterments are added, or changes in the useful life and/or salvage value, if applicable, are considered warranted.

(3) All depreciation and amortization schedules will be reviewed annually and new schedules will be prepared not less frequently than once every two years even though no changes occur within the two year period.

(4) Automated COEMIS/CEFMS routines must be used by all USACE command to compute actual depreciation and amortization charges.

Depreciation Schedule						
Item(s) Acquisition or Construc- tion Dates	Total Cost to Date (incl. Additions & Betterments)	Accrued Depre- ciation to Date	Remaining Cost to be Recovered	Remaining Useful Life (Years)	Esti- mated Salvage Value	Annual Depre- ciation Charge
A 7/53 (6/50)	21,000	10,000	11,000	5.00	1,000	2,000
B 8/54	14,000	8,000	6,000	6.08	0	987
C 10/52	19,000	10,000	9,000	4.25	1,880	1,882
D 12/50	22,000	18,000	4,000	2.42	0	1,653

d. Remaining Useful Life. In determining the remaining useful life of capital assets, consideration will be given to expected operating conditions, character of work, condition of the asset as of the date of determination, and such other factors as will affect it's durability based upon the judgment and experience of a technical expert familiar with that type of asset. Appendix 15-B contains a table which indicates the minimum and maximum total useful life which will be used in computing the annual amounts of charges for depreciation or amortization as appropriate.

e. Salvage Value. Historically, the greater majority of Revolving Fund owned capital assets subject to depreciation has been found to have little or no salvage value. Accordingly, as a general rule, a salvage value will not be assigned to Revolving Fund owned capital assets. However, to depreciate permanent structures without acknowledging that some residual value exists could misrepresent the value of these structures and overstate depreciation expense. Therefore, a salvage value must be assigned to all Revolving Fund owned permanent structures.

(1) The salvage value of permanent structures can vary significantly depending on type of construction, use, age, condition, and location. Therefore, the determination of the

appropriate salvage value of individual structures will be made by the local commander or his designated representative based on careful consideration of all pertinent factors and the recommendations of real estate and/or other technical experts as appropriate.

(2) Salvage values will be reviewed and adjusted as necessary in conjunction with the periodic reviews of depreciation schedules discussed in paragraph 15-10c above.

(3) Appropriate documentation supporting the determination and/or any adjustments of salvage values will be maintained in a central location until the building is taken out of service.

f. Computers and Peripheral Equipment. Computers and peripheral equipment have been standardized as follows.

(1) Computers and peripheral equipment rapidly become obsolete due to technological advances. Therefore, mainframe computers and peripheral equipment have been assigned a useful life NTE five (5) years. Microcomputers and their peripheral equipment have been assigned a useful life of NTE three (3) years.

(2) To maintain uniformity, computers and peripherals which are interconnected, interdependent and/or cannot be used independently as stand alone units will be depreciated as a single system or set.

(3) Peripheral equipment which can be used independently as stand alone units, such as high speed printers, etc., will be depreciated as individual or group units.

(4) Repairs and replacements of items included in a system/set will be accounted for in accordance with paragraph 15-13b(1).

g. Software/Software Site Licenses. Software and software site licenses acquired through the PRIP will be amortized in accordance with the following schedule

<u>Type of Software</u>	<u>Value</u>	<u>Amortization Period</u>
Commercial Off the Shelf	\$ 25K - \$100K	2 years
Software/Site Licenses	\$100K - \$500K	3 years

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	\$500K - \$1M	4 years
	Over \$1M	5 years
Custom Software	\$ 25K - \$100K	2 years
	\$100K - \$500K	3 years
	\$500K - \$1M	4 years
	\$ 1M - \$2M	5 years
	Over \$2M	7 years

h. Tools, Office Furniture, and Equipment. The assets in this category include non-expendable property as described in paragraph 15-5b(3). The annual amount of depreciation to be accrued for each account in this category will be determined by the USACE commander or designated representative at the beginning of each fiscal year. The book value to be shown in those accounts at the beginning of the subsequent fiscal year will approximately equal the estimated remaining value and useful life of those assets. Depreciation expense for this category of assets will be charged to the organizational element utilizing the assets.

i. Additions and Betterments (A&B). The total cost of an A&B will increase the remaining book value to be depreciated over the revised useful life based upon the scope of the improvements. The 35 percent criteria used for plant increment (see paragraph 15-11d) has no bearing on the depreciation computation since it only affects the acquisition date for computing plant increment.

j. Surplus Property. If an asset is determined to be surplus to the needs of the USACE Command, the asset will be immediately transferred to retirement and accumulation of depreciation or amortization, insurance and plant increment charges will cease. In those cases in which final disposition results in a transfer to another Government agency or appropriation, the current book value of the item(s) will be transferred to GLAC 331.00 Transfers Other Government Agencies and Appropriations. In those cases in which final disposition results in a sale, the difference between the current book value and the sale price will be transferred to GLAC 338.00 Non-operating Income or Loss. If the proceeds from the sale are less than the current book value of the item(s), the current book value will be reduced by the amount of the sale before being transferred to GLAC 338.00 as a non-operating loss. If a net profit is realized on the sale, the amount by which the proceeds exceed the current book value will be transferred to GLAC 338.00 as non-operating income.

k. Frequency of Accruals. Accruals for depreciation and

amortization will be entered in the accounts monthly. The automated depreciation/amortization routines available in COEMIS and CEFMS will be used to compute and record the accruals. For those assets where rates have not been established on the COEMIS data base, ENG Form 4479 will be used to record accruals. For assets disposed of, the accrual will be entered in the accounts through the end of the month in which transfer to retirement or other accounts is accomplished.

1. Pro-Forma Entries for Depreciation/Amortization Accruals.

Accrual of Depreciation/Amortization of Revolving Fund Plant in Service

DR: 415.00 Operating Expenses
CR: 302.00 Provision for Depreciation/Amortization - Structures and Equipment

Depreciation Applicable to Revolving Fund Structures Occupied By Other Government Agencies Free of Charge

DR: 333.10 Transfers - Other Government Agencies and Appropriations
CR: 415.00 Operating Expenses
COEMIS Transaction Code SF (ENG Form 4479)

15-11. Plant Replacement Increment.

a. GLAC 330.00 Provision for Plant Replacement. This GLAC is credited by amounts charged to operating expense accounts to cover estimated additional costs, due to inflation, of plant replacements. The GLAC is debited with the quarterly amount transferred to HQUSACE. Amounts to be charged are computed by reference to Appendices C, D, E, and F which are updated at the beginning of each fiscal year by HQUSACE.

b. Function of Provision for Plant Replacement Increment. Provision is made for charging an increment factor to projects/activities using Revolving Fund plant and equipment to cover the increased cost of replacements over the original cost of the items. The cost of inflation is thereby charged to those projects/activities which benefit from the plant and equipment.

c. Applicability. Charges for plant increment will be applied to all Revolving Fund owned capital assets except the following:

- Capital assets in process of acquisition.
- Capital assets in process of disposal.
- Capital assets in mothball status.
- Assets being acquired by capital lease.
- Leasehold improvements.
- Land
- Capitalized conventional, modular and system office furniture for which the cost to equip individual work stations falls below the monetary capitalization threshold.
- Capital assets for which there is documented evidence that item will not be replaced through the Plant replacement and Improvement Program (HQUSACE Approval Required).
- Capital assets for which there is documented evidence that a replacement will cost less than the asset, including additions and betterments, currently in use (HQUSACE Approval Required).

In those instances in HQUSACE approval is required to exempt an item from plant increment, Commanders should forward their request, including the required documented evidence, to the HQUSACE Director of Resource Management (CERM-ZA).

d. Additions and Betterments (A&B). If the total cost of an A&B is equal to or greater than 35 percent of the estimated replacement cost of an item, then the remaining book value and the cost of the A&B will be added together to determine a new acquisition cost. A new useful life (see paragraph 15-4) will be assigned based upon the condition of the original item and the scope of improvements resulting from the A&B. Plant increment will begin from the date the A&B is completed using the completion date of the A&B as the new date of acquisition, the

new acquisition (book) cost, and the new useful life in the computations. The total cost of A&B not meeting the 35 percent criteria will increase the book cost to be used in the computation with the original date of acquisition and the original useful life.

e. Computation of Increment Charges for Plant Replacement.

(1) Hydraulic Dredges and Aircraft. A provision for plant replacement will be charged annually to projects through the plant operating accounts based upon actual usage. The amount of the charge is dependent upon three factors: 1) the estimated annual replacement charge established by HQUSACE; 2) the estimated work units (hours, days, cubic yards, etc.) established by the plant managers in the USACE Command; and 3) the actual work units performed. If during the work year the estimate for work units is materially changed (+/- 10% or greater), a recomputation of charges will be made and applied at the new rate when the USACE Command becomes aware of the change. The computation of the increment charge should be made in accordance with the following example:

Estimated Annual Replacement Increment Charge	\$100,000
/ Estimated Work Units	<u>125</u>
= Charge Per Work Unit	\$ 800
X Actual Work Units	<u>130</u>
= Actual Replacement Increment Charge	\$104,000

It should be noted that the actual replacement increment charge computed may or may not equal the estimated annual replacement increment charge. However, it is the actual replacement increment charge that is to be charged to the plant operating account and transferred to HQUSACE.

* (2) Group Plant and Equipment and Structures. Amounts to be charged annually for these assets are computed by reference to Appendices C, D, E, and F, which are updated at the beginning of each fiscal year by HQUSACE. Using the date of acquisition or construction for non-group plant and structures, or average date

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of acquisition for group plant and tools, office furniture, and equipment, the applicable chart will provide the factor which when multiplied by the book cost (original plus additions and betterments) will produce the estimated replacement cost. The difference between the estimated replacement cost and the book cost divided by the total estimated useful life (see paragraph 15-4) will provide the annual increment to be charged to expense accounts applicable to the assets. The annual amount will be converted to a monthly amount and charged to expense accounts applicable to the assets. See the following example:

Book Cost	\$10,000
X HQUSACE Factor	<u>2.85</u>
= Replacement Cost	\$28,500
Replacement Cost	\$28,500
- Book Cost	<u>\$10,000</u>
= Increment	\$18,500
Increment	\$18,500
/ Estimated Economic Life	<u>25 years</u>
= Annual Replacement Charge	\$ 740
Annual Replacement Charge	\$ 740
/ Months in Year	<u>12</u>
= Monthly Charge	\$ 61.67

(3) Non-Group Plant (see Appendix 15-A) Other Than Hydraulic Dredges and Aircraft. For nongroup plant, other than hydraulic dredges and aircraft, the annual increment will be computed as for group plant and then converted to a work unit amount as indicated for hydraulic dredges and aircraft and charged on the basis of units actually worked.

f. Limitations on Total Useful Life for Computation of Charges. Appendix 15-B contains a table, arrayed in the same charts as the annual EC, which indicates the minimum and maximum total useful life which will be used in computing the annual amounts of charges for plant increment.

g. Transfer of Earnings to HQUSACE. At the end of each quarter, amounts charged to expense during the quarter will be transferred to HQUSACE. The transfer of plant increment by the USAGE Command will be accomplished by preparing ENG Form 4480. The entry will be made in the month following the end of each quarter and will be for the amount reflected as a balance in GLAC 330 as of the end of the quarter. This amount shall be verified by taking the amount in Column 4 of the RCS-CERM-F-1 at the end of the quarter and subtracting the CFY transfers to date. Upon receipt of the RCS-CERM-F-1 reports each quarter, HQUSACE will prepare a contra entry of the amount transferred by each USACE Command based on the data recorded in the USACE Command*s GLAC 330. A Schedule E (see EP 37-2-1, para 6-4b(2)(e)) will be required to accompany the year-end RCS-CERM-F-1. Schedule E will reflect the prior years cumulative charges, current year activity, and total to date charges for plant replacement.

h. Revision of Charges. Revisions to amounts of annual charges for plant replacement will be accomplished as follows:

- (1) Hydraulic Dredges and Aircraft - Annual 37-2 Engineer Circular.
- (2) Structures - When structures are acquired, retired, or major modifications occur.
- (3) Group and Nongroup Plant (except hydraulic dredges and aircraft) - When items are acquired, retired, or when ENG Forms 22 (Plant Rate Computations) (nongroup) or 2438 (Plant Record Card - Group Items) (group) are revised as provided for by ER 1125-2-306.
- (4) Tools, Office Furniture, and Equipment - Adequacy will be reviewed by USACE commanders at beginning of each fiscal year and revised if necessary based upon changes occurring in each subaccount.

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i. Pro-Forma Entries for Plant Replacement Increment.

Accrual of Provision for Plant Replacement

DR: 415.00 Operating Expenses

CR: 330.00 Provision for Plant Replacement

NOTE: Automatically posted using COEMIS program 203P565U.

Transfer of Plant Replacement Increment From USACE Command
to HOUSACE

USACE Command Entry

DR: 330.00 provision for Plant Replacement
CR: 310.00 Funds With Treasury
COEMIS Transaction Code TH (ENG Form 4480)

HOUSACE Entry

DR: 310.00 Funds With Treasury
CR: 330.00 provision for Plant Replacement

COEMIS Transaction Code AR (ENG Form 4480)

15-12. Insurance.

a. GLAC 351.00 Insurance. This account includes: 1) the book value and applicable plant operating account balances of Revolving Fund capitalized property and warehouse stock lost due to casualties; 2) the cost of repair of Revolving Fund capitalized property and warehouse stock damaged in casualties; 3) costs of personal injuries and damages to property caused as a result of operation of Revolving Fund capitalized property; 4) recoveries from others for damages and losses to Revolving Fund capitalized property and warehouse stock; and 5) insurance premiums charged to work. The losses and damages chargeable to these accounts will be those resulting from casualties which in commercial practice are normally insured. This GLAC is supported by the following ADP workcodes:

VW950100 - Book Value of Property Lost. This account includes the book value (book cost less applicable depreciation accrued) of property (including items of plant, structures, and warehouse stock) lost by casualty, destroyed by fire, storm, sinking, etc. See paragraph 15-20 for accounting procedures concerning losses and damages to Revolving Fund assets.

VW950200 - (Reserved)

VW9 50400 - Damages to Revolving Fund Properties (Casualties). This account includes the cost of repairing damages resulting from casualties. See paragraph 15-20 for accounting procedures concerning losses and damages to Revolving Fund assets.

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VW9 50500 - Damages Resulting From Revolving Fund Activities (Public Liability). This account includes the cost of rectifying damages to non-Federal property, personal injury, etc., resulting from operation of Revolving Fund capitalized property.

VW9 50600 - Other Damages. This account includes the cost of rectifying damages not otherwise covered resulting from operation of Revolving Fund capitalized property and remaining balances in plant operating accounts for plant lost due to casualty.

VW9 50700 - Recoveries From Others for Damages and Losses. This account includes amounts of bills rendered to insurance companies and others for compensation for insurable losses and damages and credits resulting from losses and damages chargeable to this GLAC. Amounts of such bills, pertaining to items of structures and equipment which must be written off due to loss or damage, will be initially processed through GLAC 308, Plant Retirement Work in Progress, and closed out to this account in accordance with paragraph 15-20. At the end of the fiscal year and prior to submission of reports for the Revolving Fund (RCS-CERM-F-1) the balance of this account will be compared with the total costs charged to accounts VW9 50100 through VW950600 since 30 June 1959. If the balance of this account exceeds those charges, the portion of the excess which represents actual collections will be charged to account VW950700 (GL 351) and credited to VW900900 (GLAC 338), Nonoperating Income or Loss (see para 15-21).

VW950800 - Insurance Charged to Work. This account includes the credits for insurance premiums charged to operating expenses of the Revolving Fund.

VW951200 - Insurance Balance Adjustments. This account includes the debits and credits reflecting adjustments specifically authorized by HQUSACE.

b. Function of Insurance Accounts. The purpose of the insurance accounts is to provide, by charges to work, a reserve to be available for absorption of losses and damages due to casualties resulting from the operation of or resulting to Revolving Fund capitalized property and warehouse stock. This reserve enables the Corps to insure against these losses and damages without assessing the full cost of such losses to the current benefiting projects/activities at the time of the loss. The charges for insurance premiums will be included in the operating expenses of the activity in which the insured asset is used. For example, insurance premiums covering warehouse stock,

warehousing structures, and warehouse equipment will be charged to account VW25, Warehouse Operating Expense; premiums for shops and yards structures will be charged to the shops and yards operating accounts, VW40; and premiums for a dredge will be charged to the applicable plant operating account, VW211.

c. Applicability. All structures and equipment in service and warehouse stocks with book values are subject to insurance charges. No insurance will be charged on plant inventories; plant in process of acquisition; plant in disposal process; plant being acquired under a capital lease; or plant in mothball status. When Revolving Fund owned structures are utilized by other Government agencies free of charge, insurance applicable to such structures, or portion of structures so utilized, will continue to be accrued. Such insurance will be charged to cost account VW46. The amount so accrued will then be credited to cost account VW46 and charged to GLAC 333.1, Transfers - Other Government Agencies, cost account VW871, Transfers - OGA - Other. Reference DOD Directive Number 4165.6, Real Property Acquisition, Management, and Disposal.

d. Additions and Betterments. The total cost of additions and betterments will increase the book value of the asset for the computation of the annual insurance charge. The 35 percent criteria pertaining to plant increment has no bearing on the insurance premium computation since it only affects the acquisition date for computing plant increment.

e. Computation of Insurance Premiums. The insurance premiums will be determined at least annually as of 1 October by applying the annual rates (listed below) to the remaining book values of structures and equipment in the asset accounts and inventories in the warehouse stock accounts. During the fiscal year no changes will be made to the premium amounts except as warranted by major additions or disposals of insurable assets or as directed by HQUSACE. The annual amount will be converted to a monthly amount and charged to expense accounts applicable to the assets. In no case will any rates be used other than the rate established, or to be established and announced on a Corps-wide basis.

Dredges and Other Floating Plant	0.45%
Structures, Mobile Land Plant, & Airplanes	0.35%
Fixed Land Plant and Tools, Office Furniture, & Equipment	0.25%
Warehouse Stock	0.15%

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Thus a USACE Command with the following book values of insurable assets would accrue the following basic premiums:

Dredges and Other Floating Plant	\$5,000,000 @ 0.45% = \$22,500 \$22,500 - 12 = \$1,875.00
Structures, Mobile Land Plant, Airplanes	\$2,000,000 @ 0.35% = \$7,000 \$7,000 - 12 = \$583.33
Fixed Land Plant and Tools, Office Furniture & Equipment	\$1,000,000 @ 0.25% = \$2,500 \$2,500 - 12 = \$208.33
Warehouse Stock	\$100,000 @ 0.15% = \$150 \$150 - 12 = \$12.50

f. Transfer of Insurance Earnings/Expenses. Each quarter the insurance earnings/expenses will be transferred to HECSA. The transfer for the first, second and third quarters will be accomplished in the month following the end of each quarter and will be for the amount reflected as a balance in General Ledger 351. The transfer for the fourth quarter will be accomplished prior to the end of fiscal year. Distribution of ENG Form 4480/4479 will be original to U.S. Army Corps of Engineers, Humphreys Engineer Center Support Activity, ATTN: CEHEC-RM-FR, Fort Belvoir, VA 22060-5580 and a copy to HQUSACE, CERM-FC, 20 Mass. Ave., N.W., Washington, D.C. 20314-1000. The ENG Form 4480-4479 for the first, second and third quarters will be submitted in time to reach destination by the 15th working day of the month following the end of each quarter. The ENG Form 4480-4479 for the fourth quarter must be forwarded to HECSA in sufficient time to ensure receipt by the 15th working day of the month of September.

g. Documentation for Losses Written Off. Amounts to be charged to the insurance account for loss, damage, or destruction of Revolving Fund property, or other charges to that account, will be substantiated by documents approved by competent authority at the USACE Command level, stating the nature, cause, and monetary extent of loss in property value. See paragraph 15-20.

h. Pro-Forma Entries for Insurance Transactions.

Accrual of Revolving Fund Insurance Premium.

DR: 415.00 Operating Expenses
CR: 351.00 Insurance

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NOTE: Automatically posted using COEMIS program 203P565U.

Transfer of Insurance Credit Balance.

DR: 351.00 Insurance
CR: 310.00 Funds With Treasury
COEMIS Transaction Code TH (ENG Form 4480)

NOTE: CEHEC-RM-FR would make contra entry.

Transfer of Insurance Debit Balance.

DR: 310.00 Funds With Treasury
CR: 351.00 Insurance
COEMIS Transaction Code AR (ENG Form 4480)

NOTE: CEHEC-RM-FR would make contra entry.

Cost of Damages Resultina From Operation or Resulting to Revolving Fund Capitalized Property or Warehouse Stocks.

DR: 351.00 Insurance
CR: 341.00 Accounts Payable
COEMIS Transaction Code MD (ENG Form 4480)

Recovery From Others for Damages and Losses (VW9507).

DR: 313.00 Accounts Receivable
CR: 351.00 Insurance
COEMIS Transaction Code DG (ENG Form 4480)

Damage Claim.

DR: 351.00 Insurance (VW9504)
CR: 341.00 Accounts Payable
COEMIS Transaction Code MD (ENG Form 4480)

15-13. Plant Operating Accounts.

a. GLAC 415.00 Operating Expenses. The operating expenses and joint cost credits recorded for plant operating accounts are subsidiary records to GLAC 415.00. Income from sales recorded for plant operating accounts are subsidiary records to GLAC 401.XX. The cost accounts under this classification are charged with the operating expenses of floating plant and mobile land plant and are credited with the income from sales of such services to activities outside the Revolving Fund and with application of such expenses to other

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Revolving Fund activities. The cost accounts herein include: operating expenses, such as labor, subsistence, fuel, lubricants, miscellaneous expenses, insurance, attendant plant, depreciation, repairs, replacements, cessation of work, etc.; credits for operating costs charged to other Revolving Fund accounts; and income from sales of services. The plant operating accounts are subdivided into the following ADP workcodes:

(1) Non-Group Operating Accounts (See Appendix 15-A).

VW211 - Plant Operations - Dredges. An account will be maintained for each dredge. Costs incident to operations of dredges will be reconcilable to the cost reported on ENG Forms 27, 3735 and 4267, Report of Operations, for dredges. The subaccounts listed in EP 37-2-1, paragraph 5-15, will be maintained for each VW211 account.

VW212 - Plant Operations - Other Non-Group Items. An account will be maintained for each airplane and each non-group floating plant item.

(2) Group Plant Operating Accounts.

VW213 - Plant Operations - Group Items. An account will be maintained for each group of plant items for which operating expenses are accumulated on a group basis. This series of accounts shall also be established to account for the lease of GSA vehicles or other leases of vehicles.

b. Non-Group Operating Expense Accounts. A separate plant operating account will be maintained for each aircraft; structures having an estimated replacement cost of \$200,000 or more; major floating plant or mobile land plant; and any other plant with an estimated replacement value of \$300,000 or more. All items of plant described herein will be kept in non-group accounts unless a specific exception is granted by CECW-OM-B. Items which are normally accounted for as group will be accounted for in the non-group series when more specific detailed cost data is desired for management purposes. Such operating expenses include repairs; depreciation; cessation of work; labor of operating crews; subsistence expenses; ice; fuel; lubricants; miscellaneous operating supplies and expenses; insurance; plant increment; and service of attendant plant. Miscellaneous operating supplies are those not otherwise specified and which are currently consumed in operations, as distinguished from those items which are properly chargeable to plant repairs. Miscellaneous operating expenses include the cost of laundering, travel expenses, etc., and credits for collections for meals, lodging, etc., on the plant.

(1) Repairs and Replacements. The VW/RF211 series of accounts/work items will be further broken down to account for repairs. Repairs and replacements include all costs in connection with the renewal, substitution, or replacement of parts that have become worn out or inadequate for service, providing that the renewals or replacements have substantially no greater capacity than the parts replaced. When renewals or replacements have a substantially greater capacity than that of the parts renewed or replaced, determination as to whether to charge the costs as current operating expenses or whether to capitalize the costs as additions and betterments will be made in accordance with paragraph 15-6e.

(a) Shop Repairs. Shop repairs are those of a nature requiring the operating equipment to be dry-docked or laid up for an extensive period for the purpose of making major repairs or general overhaul. Shop repairs, whether performed at Government or private shops and docks, will include all charges in connection with the general overhauling, renewal, substitution, or replacement of parts of plant that have become worn out or inadequate in service, provided that the renewals or replacements have substantially no greater capacity than the parts replaced.

(b) Field Repairs. Field repairs are generally of such a nature that they do not require the plant to be idle for an extended period. In making charges for such repairs the following rules will govern:

(c) If the field repairs cause the operating equipment to shut down for a period of one shift or more during normal working time, the total cost of such repairs, including the pay of crew actually engaged in the repair work, will be charged as repairs. The cost of that part of the crew not actually engaged in the repair work and other operating costs, including attendant plant, not directly chargeable to repairs will be charged as normal operating costs. If the repairs cause the operating equipment to shut down for a period of less than one shift during normal working time, only the actual cost of parts used and special services rendered by other than regular members of the operating crews will be charged as repairs. All other costs of operation, including attendant plant, will be charged as normal operating costs.

(2) Cessation of Work. The VW/RF 211 series of accounts/work items will be further broken down to account for cessation of work. Cessation of work is defined as periods of

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idleness other than standby time necessitated by implementation of the provisions of public law such as Section 106 of Public Law 102-377, dated October 2, 1992. A factor to recover all costs incurred, including those related to the care and maintenance of operating equipment, during periods of idleness will be included in the plant usage rate. Idleness may be caused by either of the following conditions:

(a) During the winter months, in certain localities, operating equipment is generally laid up because of river or weather conditions. All costs, including the cost of care and maintenance of the operating equipment and the cost of crews held over, during the non-working season will be charged to the plant operating account as cessation of work. If periods of idleness occur while the equipment is assigned to a project during the normal working season due to adverse weather conditions all expenses associated with the period of idleness will be charged to the plant operating account and not to the project to which the equipment is assigned. Operating budgets and plant rental rates must be adjusted to ensure that the costs associated with these periods of idleness are recovered by the end of the fiscal year.

(b) Periods of idleness may occur due to the fact that there is no work available upon which the operating equipment can be employed. All costs associated with these periods of idleness, including the costs of crews held over during these non-working periods, will be charged to the plant operating account as cessation of work. Operating budgets and plant rental rates must be adjusted to ensure that the costs associated with these periods of idleness are recovered by the end of the fiscal year.

(3) Small Tools, etc. Subaccounts of the VW211 series will be further broken down to account for costs in connection with the additional acquisition or replacement of expendable small tools, rigging, galley, and quarters equipment. Expenditures for the initial supply of these items will be charged to the proper equipment (asset) account.

(4) Attendant Plant. Costs of a quarter boat used to house and/or subsist the crew of an item of plant will be maintained in separate plant operating accounts, the same as for any other item of plant. The net total cost of operation will be distributed as attendant plant at the end of the month to the plant operating account of the item of plant being attended.

(5) Standby Time Mandated by Public Law. All cost related to standby time mandated by public law will be charged to the plant operating accounts. Budgets and plant rental rates will be computed using the total number of workdays the plant would normally be scheduled to work during the fiscal year if standby time were not mandated by public law.

(a) As a general rule, HQUSACE will establish and fund a specific project under the Operation and Maintenance appropriation for standby time mandated by public law. Accordingly, the standby time will be charged, at the established plant rental rate, to the project established by HQUSACE.

(b) In the event that a specific project is not established and funded by HQUSACE for the mandated standby time, the number of days of scheduled workdays used in the plant rental rate computation will be reduced by the standby time workdays so that all costs associated with the plant are recovered through the rental rates charged to projects on which the plant is actually used. If the resulting rate become prohibitive, specific recommendations to alleviate the situation will be forwarded to HQUSACE when the Plant Rate Computation, ENG Form 22 is revised.

(6) Plant Inventories. Quantities and value of operating supplies on hand should be determined as of the end of each month. Prior to month-end closing, GLAC 315.2, Plant Inventories, will be adjusted to the materials on hand. This inventory adjustment is accomplished by crediting the applicable accounting elements in the VW21 accounts and debiting the VW8021, Warehouse Stock account. At the beginning of the following month the foregoing entry will be reversed.

c. Group Plant Operating Expense. The operating expenses for this class of equipment include the labor of operating crews; fuel; lubricants; miscellaneous operating supplies and expenses; depreciation; repairs; cessation; insurance; etc. Group plant operating costs will be maintained for items of equipment not included in the preceding subparagraph b. Each group account will consist of items of the same type and of approximately the same size or service capacity.

15-14. Predetermined Plant Usage Rates. Operating costs of items of plant will be charged to the work or activity on which the plant is actually operating during the accounting period at predetermined rates computed in accordance with paragraph 15-15. Rates charged for plant usage will be established in amounts to

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absorb the current year estimated costs and to provide an adequate balance for future repairs and overhauls in advance of incurring such costs. Plant Operating Accounts and the rates used therefore will be analyzed at regular intervals throughout each fiscal year to prevent accumulation of excessive debit or credit balances. However, excessive balances that would materially distort the current operating rate if recovered in one year will be recovered in three years or less with HQUSACE approval.

15-15. Computation of Plant Usage Rates.

a. Non-Group Plant. Rates for use of non-group plant are computed on ENG Form 22 which will be prepared and submitted as outlined in ER 1125-2-306.

b. Group Plant. Rates for use of group plant are computed on ENG Form 2438 which will be prepared and submitted as outlined in ER 1125-2-306.

15-16. Distribution of Plant Usage.

a. Non-Group Plant. The operating time of plant will be assembled and distributed to appropriate accounts. ENG Form 2 (Summary of Distribution of...), or other convenient method such as the standard rate distribution program 203P551C and ENG Form 4566 (General Purpose Standard Rate Input Form) will be used as necessary.

(1) Periods Charged. The predetermined rate will be charged to projects for the effective and noneffective working time not chargeable as repairs. The operating time of non-group items will be accumulated and reported under the following categories:

(a) Effective Time. To include only the time plant is actually performing functions for which it is primarily engaged. Included in the effective time are periods for time spent preparing the plant for departure to the work; time in transit to the work; time at the work; and time in transit back to the home station.

(b) Noneffective Time. To include the time of interruptions due to operating delays which are not caused by the plant being out of commission. The predetermined rate will be charged to the project for each day, including Sundays and holidays, or fraction thereof of the operating delay. Exceptions to this rule

will be made when operating delays of one shift or more are caused by the necessity of making repairs (see paragraph 15-13b).

(2) Lost Time not Chargeable to Work. To include the time plant is temporarily out of commission due to the collision, repairs or other causes. During the nonworking season, if any, the rate will be charged only for such days as the plant is actually at work, that is, no charge will be made for the idle time due to adverse weather or working conditions.

b. Group Plant. The predetermined rate for the use of each unit of a group will be billed to the work on which it is engaged. Where group items are leased to a municipality or private party, the lessee is normally required to furnish all fuel, lubricants, and other operating supplies, regardless of whether the plant is furnished with or without operating personnel. Accordingly, rates for such group items will exclude the factors for these items not furnished by the Government.

c. Distribution of Airplane Costs. When an airplane is used for district office purposes, the costs will be charged to the project funds or other accounts of the district. When the airplane is used for division office purposes, the costs will be charged to the division office executive direction and management accounts.

* d. Deleted. *

e. Pro-Forma Entries Plant Usage Distribution.

Sales to Civil

DR: Civil Projects
CR: 401.20 Sales to Civil Works

Sales to Other Revolving Fund Activities

DR: 415.00 Operating expenses (activity utilizing
the item

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CR: 415.00 Operating Expenses (expense account
of item)
COEMIS Transaction Code TR (ENG Form 4479)

Sales to Military

DR: Military Project
CR: 401.30 Sales to Other Appropriations or
Agencies
COEMIS Transaction Code Facility ID (ENG Form 4480)

Loan of Plant

DR: 317.00 Work in Progress
CR: 401.10 Intra-Revolving Fund Sales
401.30 Sales to Other Appropriations and
Agencies
COEMIS Transaction Code TR (ENG Form 4479)

15-17. Asset Disposal - Transfer, Sale, Condemnation, or Loss.

a. GLAC 308.00 Plant Retirement Work in Progress. This account includes the cost of land, structures, and equipment in process of retirement. When an asset becomes excess to the needs of the USACE Command, the asset should be placed in a retirement status pending final disposition. The account is debited with the book value of the asset to be retired and all costs incurred during the disposition of the asset. This account is credited with the sales price of the asset and other credits such as plant rental or adjustments to book value occurring during the period of disposition. The balance remaining after disposal is transferred to GLAC 351, Insurance, when the asset is disposed of as a result of a casualty loss; to GLAC 333, Transfers of Cost or Property, in the case of property transfers without reimbursement; or to GLAC 338, Nonoperating Income or Loss, in the case of assets disposed of by sale or in the event that the asset is unsaleable.

b. Methods of Disposal. Disposals of property will be effected by means of transfer or retirement. Transfer means the exchange and transfer of accountability without transfer of funds either within the Revolving Fund between USACE Commands or between the Revolving Fund and other appropriations or agencies. Transfers shall be processed without going through GLAC 308.00 if final disposition (i.e., transfer) is known immediately upon the asset becoming excess. Retirement is disposition through 1) sale to other appropriations, projects, or private individuals; or 2) by scrapping, condemnation, or loss.

15-18. Asset Transfers.

a. Intra-Revolving Fund Transfers Between USACE Commands. Intra-Revolving Fund transfers of excess plant, properties, and equipment with the related plant operating account balances, between USACE Commands will be effected without the transfer of funds. The transfer value of the plant, properties, and equipment will be the book value determined from the accounts of the losing USACE Command at the time of transfer.

(1) Transfer of Plant Operating Account Balance. In the case of nongroup items of operating equipment, the balance in the related plant operating account will be transferred to the acquiring USACE Command in conjunction with the transfer of the asset. In the case of group items, the balance of the related plant operating account will only be transferred to the acquiring USACE Command when all items in the group are transferred or the only item in the group is transferred.

(2) Transfer Expenses. The expenses of transfer will not be capitalized, and will generally be paid by the receiving USACE Command. As a general rule, transfer expenses will be treated as current operating expenses.

(3) Transfer of Non-Group Plant. When nongroup operating equipment is transferred by one USACE Command to another within the Revolving Fund, a copy of the latest approved Plant Rate Computation, ENG Form 22, completed to date of transfer, will be furnished by the losing USACE Command to the receiving USACE Command through the Division Commander, if applicable. If the two USACE Commands are in different divisions, two copies of the ENG Form 22 (one for the receiving division office) will be prepared and forwarded to the receiving USACE Command, through the two division commanders concerned. If the plant book value is over \$100,000 the losing USACE Command will promptly notify HQUSACE (CECW-OM) of the transfer via memorandum, which will be forwarded through the Division Commander, in order that proper transfer will be made in the HQUSACE files.

If the receiving USACE Command finds it necessary, a revised ENG Form 22 will be prepared in accordance with ER 1125-2-306. The purpose is to maintain the continuity of data regarding the equipment.

(4) Time Frame for Transfers. To maintain accounting control over Revolving Fund assets, it is essential that transfers between

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USACE Commands are accounted for in the same amounts and in the same GLAC and cost account series on the books of the USACE Commands involved. Ideally the transactions will be processed in both USACE Commands within the same month, but must be processed within the same quarter. Therefore, the losing USACE Command will transmit a copy of ENG Form 4480 ("SH" transaction code) which discloses removal entries for items transferred and the date of removal. Date of removal will be established so as to allow for transit time. The receiving USACE Command will transmit to the losing USACE Command a confirmation copy of the ENG Form 4480, within 10 days of receipt, recording receipt of the transferred item. The losing USACE Command will compare the confirmation copy with their transaction to assure accuracy. The losing USACE Command will take follow-up action if confirmation is not received within 30 days following the transfer.

b. Transfers to Other Agencies and Appropriations. Revolving Fund property may be transferred without reimbursement to other agencies with HQUSACE approval (see ER 700-1-1). However, reimbursement of transfer expenses is required. The book value of property transferred without reimbursement to other agencies and appropriations will be transferred to GLAC 333.1, Transfers - Other Government Agencies and Appropriations upon completion of the transfer. In those cases involving transfers of major items of property, which will involve substantial dismantlement prior to transfer, the entire transfer actions will be processed as provided for retirement, except that final accounting for such transfer is made to the appropriate GLAC 333.-, Transfers of Cost or Property. Remaining balances in plant operating accounts, upon disposition of the last item in the group asset account and remaining operating account balances for non-group plant disposed of will be prorated to the open items of work on which the plant worked during the past year or operating season. If there are no open items, apply the balance to open items of like work.

c. Pro-Forma Entries for Asset Transfers.

Transfer-Out, Without Reimbursement To Other Government Agencies and Appropriations.

Transfer of Land (VW70).

DR: 333.10 Transfers - Other Government Agencies &
Appropriations
CR: 301.10 Land
COEMIS Transaction Code SF (ENG Form 4480)

Transfer of Structures or Equipment (VW71-VW77).

Book Cost:

DR: 333.10 Transfers - Other Government Agencies &
Appropriations
CR: 301.2 Structures and Equipment
COEMIS Transaction Code SF (ENG Form 4480)

Accumulated Depreciation:

DR: 302.00 Provision for Depreciation - Structures &
Equipment
CR: 333.10 Transfers - Other Government Agencies &
Appropriations
COEMIS Transaction Code SF (ENG Form 4480)

Intra-Revolving Fund Transfer-Out Without Reimbursement to
Another USACE Command

Transfer of Land (VW70).

DR: 333.20 Transfers - Intra-Revolving Fund
CR: 301.10 Land
COEMIS Transaction Code SH (ENG Form 4480)

Transfers of Structures and Equipment (VW71-VW77).

Book Cost:

DR: 333.20 Transfers - Intra-Revolving Fund
CR: 301.20 Structures and Equipment
COEMIS Transaction Code SH (ENG Form 4480)

Accumulated Depreciation:

DR: 302.00 Provision for Depreciation - Structures &
Equipment
CR: 333.20 Transfers - Intra-Revolving Fund
COEMIS Transaction Code SH (ENG Form 4480)

Transfer of Retired Plant (VW70-VW77).

DR: 333.20 Transfers - Intra-Revolving Fund
CR: 308.00 Plant Retirement Work in Progress
COEMIS Transaction Code SH (ENG Form 4480)

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15-19. Sale, Dismantlement, or Condemnation.

a. Accounting Treatment. All dispositions by sale, dismantlement, or condemnation will be processed through GLAC 308.00 Plant Retirement Work in Progress and will be supported and authorized by a retirement work order, ENG Form 3013, or other appropriate document. The book value will remain in the asset account but will be identified as being in retirement. All charges for depreciation, plant increment, and insurance will cease once the asset is placed in retirement. All expenses incurred in connection with the sale, dismantlement or condemnation, the value of any salvaged materials, and the proceeds from sales will be recorded in the asset account. In the event that a disposal by sale results in a net profit (sale proceeds exceed cost) the profit will be transferred to GLAC 338.00, Non-operating Income or Loss, as a gain. Any balance remaining after final disposition is complete transferred to GLAC 338, Nonoperating Income or Loss. Cost accounts in the VW70 through VW77 series will be reviewed at least quarterly and immediately prior to the end of the fiscal year to ensure closures of accounts representing complete retirements.

b. Plant Operating Account Balances.

(1) Non-Group Plant Operating Accounts. Non-group plant operating account balances related to the plant, property, or equipment disposed of through sale, dismantlement, or condemnation will be transferred to GLAC 338.00, Nonoperating Income or Loss.

(2) Group Operating Accounts. Group plant operating account balances will only be transferred to GLAC 338.00 in those instances in which all items included in the group are sold, dismantled, or condemned or the item disposed of is the only remaining item of that group. In those cases in which less than all the items are disposed of, the plant usage rate will be reviewed and revised as necessary at time of loss.

c. Pro-Forma Entries for Sale, Dismantlement, or Condemnation.

Sale, Dismantlement, or Condemnation.

Transfer of Book Cost of Asset to Retirement Work in Progress.

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DR: 308.00 Plant Retirement Work in Progress
CR: 301.10 Land (VW70)
301.20 Structures and Equipment (VW71-VW77)
COEMIS Transaction Code SC (ENG Form 4479)

Transfer of Accumulated Depreciation to Retirement Work
in Progress.

DR: 302.00 Provision for Depreciation - Structures &
Equipment
CR: 308.00 Plant Retirement Work in Progress
COEMIS Transaction Code SC (ENG Form 4479)

Proceeds From Sale of Retired Assets

DR: 313.00 Accounts Receivable
CR: 308.00 Plant Retirement Work in Progress
COEMIS Transaction Code DG (ENG Form 4480)

Disposal Action Completed

Transfer from Retirement - Net Loss on Sale

DR: 338.00 Nonoperating Income or Loss
CR: 308.00 Plant Retirement Work in Progress
COEMIS Transaction Code SD (ENG Form 4479)

Transfer from Retirement - Net Gain on Sale

DR: 308.00 Plant Retirement Work in Progress
CR: 338.00 Nonoperating Income or Loss
COEMIS Transaction Code SD (ENG Form 4479)

15-20. Losses and Damages.

a. Losses Involving Structures and Equipment. Revolving Fund plant, property, and equipment lost or damaged beyond economical repair by fire, flood, theft, sinking, or other casualty normally covered in the private sector by insurance policies will be taken out of service through GLAC 308.00 and charged to GLAC 351.00, Insurance immediately after the loss or damage is discovered. All such losses will be documented on a Report of Survey in accordance with AR 735-5 and ER 700-1-1. Replacement of plant, property, or equipment lost or damaged beyond economical repair will be accounted for as a new procurement in accordance with paragraphs 15-3 and 15-6.

b. Plant Operating Account Balances.

(1) Non-Group Plant Operating Accounts. Non-group plant operating account balances related to the lost plant, property, or equipment will be transferred to GLAC 351.00, Insurance.

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(2) Group Operating Accounts. Group plant operating account balances will only be transferred to GLAC 351.00 in those instances in which all items included in the group are lost or the item lost is the only remaining item of that group. In those cases in which less than all the items are lost, the plant usage rate will be reviewed and revised as necessary at time of loss.

c. Casualty Damages to Structures and Equipment. When an item of structures or equipment, included in the asset accounts of the Revolving Fund, is damaged due to a casualty such as is normally covered by commercial insurance policies, the cost of repairs will be accumulated in a separate miscellaneous facility account, VW59, if performed in-house. Upon completion of the repairs, the costs will be transferred to GLAC 351, Insurance. If the repairs are performed by contract, contract payments will be charged directly to GLAC 351. If the repair work is performed both in-house and by contract total cost will be accumulated in the miscellaneous facility account and then transferred to GLAC 351 upon completion. All casualty damages to structures and equipment must be fully documented on a Report of Survey in accordance with AR 735-5 and ER 700-1-1.

d. Casualty Damages and Losses to Warehouse Stocks. When items included in warehouse stock accounts in the Revolving Fund are lost or damaged to the extent of becoming unusable for the purpose for which held as a result of a casualty such as is normally covered by commercial insurance policies, the book cost of the items will be charged to GLAC 415, Operating Expense (account VW25) and credited to 315.10 Warehouse Stocks (account VW80). The estimated salvage value will be transferred from the warehouse operating account, VW25, to the salvage operations account, VW27. The remaining balance, book cost less estimated salvage value will be charged to GLAC 351.

e. Casualty Damages or Loss to Plant Inventories. Casualty losses or damages to plant inventory items will be charged directly to GLAC 351, Insurance. All casualty damages to plant inventories must be documented on a Report of Survey in accordance with AR 735-5 and ER 700-1-1.

f. Cost of Public Liability Damages. Costs incurred as a result of liability to the public or other agencies when resulting from the operation of Revolving Fund capitalized plant, property, or equipment and when properly documented and approved by competent authority, will be charged to GLAC 351, Insurance. Documentation should be in the form of a Report of Survey in accordance with AR 735-5 and ER 700-1-1.

g. Pro-Forma Entries for Losses and Damages.

Retirement Due to Casualty Loss

Plant Lost - Book Cost

DR: 351.00 Insurance
CR: 301.10 Land
301.20 Structures and Equipment
COEMIS Transaction Code SL (ENG Form 4480)

Plant Lost - Depreciation

DR: 302.00 Provision for Depreciation - Structures &
Equipment
CR: 351.00 Insurance
COEMIS Transaction Code "SL" (ENG Form 4480)

Plant Lost - Cost of Disposal

DR: 351.00 Insurance
CR: 308.00 Plant Retirement Work in Progress
COEMIS Transaction Code "SL" (ENG Form 4480)

15-21. GLAC 338.00 - Nonoperating Income or Loss. This GLAC is maintained for recording details pertaining to gains and losses resulting from transactions which are not attributable to normal operations of the Revolving Fund, such as: 1) sales of plant, properties, and equipment; 2) transfers of plant, properties, and equipment with reimbursement to other agencies of the Government or other appropriations; 3) gains and losses resulting from salvage operations; and 4) other transactions not attributable to normal operations, such as interest on delinquent accounts receivable, and other items required to be deposited as general fund receipts. This GLAC is supported by the following ADP workcodes:

a. VW900100 - Proceeds Of Sales - Plant, Properties, and Equipment. This account will be credited with gross income realized from the sales of plant, properties, and equipment in the form of receipts from sales, salvage recoveries, etc., exclusive of such income included in subsidiary account VW900900.

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b. VW900200 - Book Value of Plant, Properties, and Equipment Retired. This account will be charged with book values of plant, properties, and equipment sold or retired, plus costs incident to disposal, the income realized therefrom being recorded in account VW900100. See paragraph 15-19 concerning accounting procedures for sales, dismantlement and condemnation of assets.

c. VW900300 - (Reserved).

d. VW900400 - Surcharges on Loan of Plant and Facilities to Nonfederal Agencies. This account will be credited with surcharges earned from plant loaned to others.

e. VW900500 - VW900800 - (Reserved).

f. VW900900 - Other Net Nonoperating Income or Loss. This account will be charged or credited, as appropriate, with net amounts of non-operating income or loss, not accounted for elsewhere, such as interest collections, and items required to be deposited as general fund receipts. After the end of each fiscal year this account will include the net income or loss transferred from account VW27 - Salvage Operations.

g. Pro-Forma Entries for Non-Operating Income or Loss.
(also see para 15-19).

Collection of Interest Accounts Receivable

DR: 335.00 Funds Returned to US Treasury
CR: 338.00 Nonoperating Income or Loss
COEMIS Transaction Code GB (ENG Form 4480)

15-22. Conversion/Reclassification of Assets. When an item of plant is to be converted from one type to another, to the extent that it is considered a new item of plant, the net remaining balance in the plant operating account relating to the original item of non-group plant will be recouped through the new item*s plant usage rate. If the item is the only item of a group or the last item of the group, the plant operating balance will be recouped through the new item*s plant usage rate. A new ADP workcode will be established for use with GLAC 307.00 Plant Acquisition in Progress to which will be charged conversion costs, less credits for materials salvaged. The actual cash outlays, if in excess of \$25,000 will be subject to the current PRIP authority. The book value of the plant to be converted will be moved to plant-in-service within the new workcode. Upon completion of the conversion work, the conversion costs will be

*

transferred from GLAC 307.00 to GLAC 301.20, Structures and Equipment, so that the new book cost of the converted plant is properly reflected.

Pro-Forma Entries for Conversion/Reclassification of Assets

Original Cost or Additions and Betterments to Conversion Account

DR: 307.00 Plant Acquisition in Progress
CR: 301.20 Structures and Equipment
COEMIS Transaction Code SK (ENG Form 4479)

Depreciation to Conversion Account

DR: 302.00 Provision for Depreciation - Structures & Equipment
CR: 307.00 Plant Acquisition in Progress
COEMIS Transaction Code SK (ENG Form 4479)

15-23. Loan of Plant Between USACE Commands.

a. Time Chargeable to Borrowing USACE Command. When plant is loaned to a single borrowing USACE Command, the cost of operation for the time stated in paragraph 15-16 will be charged to the borrowing USACE Command. When plant is loaned to one borrowing USACE Command, and after completion of the work it is loaned to another borrowing USACE Command, the second borrowing USACE Command will be charged with the cost of operation from the time the plant left for that USACE Command. The last borrowing USACE Command will pay the cost of operation for time in transit to the home station. When plant is being used in one borrowing USACE Command and is desired by another USACE Command with the understanding that upon completion of work the plant will be returned to the previous borrowing USACE Command, the second borrowing USACE Command will be charged with the cost of operation from the time it leaves until the time it returns to the previous borrowing USACE Command.

b. Insurance on Loaned Plant. Costs of the kinds properly chargeable to the Revolving Fund Insurance account, pertinent to borrowed plant, will be reflected in such account maintained by the lending USACE Command, except for damages to private property and reimbursement for loss of personal property caused by Revolving Fund operations where the borrowing USACE Command furnished the crew. (See ER 1125-2-305)

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15-24. Loan of Plant to Other Non-Federal Agencies. It is HQUSACE policy not to lease Revolving Fund owned plant to States, their political subdivisions, or to private parties, except where an urgent and essential need exists and all efforts to obtain such plant and other equipment from private sources have failed. The purpose of this policy is to avoid any semblance of competition or interference with equipment dealers, contractors, or others engaged in similar work. This policy does not apply when the plant or equipment is required for emergency use to save life or property. Any loan of plant will be processed in accordance with ER 1125-2-305. The rental charge will include a 25% surcharge to provide more complete protection of the public interests.

Pro-Forma Entry for Surcharge.

Surcharges on Loan of Plant and Facilities to Non-Federal Agencies

DR: 313.00 Accounts Receivable
CR: 338.00 Nonoperating Income or Loss
COEMIS Transaction Code DG (ENG Form 4480)

15-25. Plant in Mothball Status. Mothball status is a term used for preserving an item of plant, in storage, that is no longer being utilized by the owning USACE Command - but future use is anticipated. Placing an item of plant in mothballs should be anticipated and planned before the work comes to an end in order to adjust the plant usage rates to provide a credit balance to cover estimated mothballing costs. Mothballing costs will include those expenses necessary to place the item in storage to provide minimal deterioration. An item of plant is placed in mothball status only upon approval of HQUSACE, CERM-B.

a. Depreciation, Plant Increment, and Insurance. Cessation of depreciation, plant increment, and insurance accruals will be effected for the duration of mothball status. Upon reactivation, the remaining useful life of the plant will be ascertained, and the rates for depreciation, plant increment, and insurance will be determined in accordance with the applicable provisions of this regulation.

b. Plant Operating Accounts. The plant operating account related to plant placed in a mothball status will remain active

until the final disposition of plant is determined and will be used to record all mothballing and demothballing costs in accordance with the provisions of paragraph 15-24c.

(1) If the plant in mothball status is reactivated, the balance in the plant operating account at the time of reactivation will be included in the operating budget and computation or the plant rental rate for the initial work period after reactivation. If the computed plant rental rate for the initial work period would be prohibitive, an alternate method of equitably distributing the costs in the plant operating account at the time of reactivation may be used with the approval of CECW-OM-B. The proposed alternate method forwarded to CECW-OM-B for approval should consider such factors as past usage, the reason(s) for retention of the item in mothball status, the remaining useful life of the item, estimated usage and any other factors deemed appropriate by the local commander.

(2) If the plant in mothball status is ultimately declared excess and disposed of, the balance in the plant operating account at the time of disposal will, as a general rule, be distributed to the plant operating accounts of like items in an equitable manner. However, subordinate commands at which there are no like items of plant, may distribute the balance in the plant operating account at the time of disposal to the type of work on which the plant was last used or the organizational element(s) which last used the plant as appropriate.

c. Mothballing and Demothballing Costs. All costs associated with placing and maintaining an item of plant in mothball status and/or reactivating the plant (demothballing) will be charged to the plant operating account of the item as a current operating expense. The costs in the operating account at the time the ultimate disposition of the item in mothball status is determined will be recovered in the manner prescribed in paragraph 15-25b.

APPENDIX A

NON-GROUP PLANT ITEMS

Sea Going Hopper Dredge Pipeline Dredge Dipper Dredge Bucket Dredge Sidecasting Dredge	These terms will be limited to vessels designed and equipped primarily for the purpose of dredging.
Tugboat	Class 3 or 4 self-propelled vessel equipped for the normal service of towing. In general, the designation "Tender" should be applied to class 1 or 2 vessels under 40 feet in over-all length even though they are equipped for towing.
Tender	Self-propelled vessel having an over-all length of 40 feet or longer equipped for minor towing service, such as auxiliary plant assigned to a dredge or a marine base.
Debris Boat	Self-propelled or non-propelled vessel designed end/or operated primarily for the purpose of removing shoreline snags, or floating and sunken debris.
Towboat	Self-propelled river type vessel having an over-all length of approximately 40 feet or longer, equipped with towing knees and other facilities necessary for pushing and handling tow units.
Patrol Boat	Self-propelled vessel, 40 feet or more in over-all length used principally for patrol operations in river or harbor areas.

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Drill-Jet Probing Boat	Specifically designed vessel equipped for rock drilling for subaqueous excavation or probing.
Derrick Boat/Crane Barge	Propelled or non-propelled vessels, except maneuver boats, whose principal equipment is a derrick or crane and whose principal function is to perform lifting or occasional dredging operations.
Maneuver Boat	Vessel equipped and normally used for the maneuvering of movable dams.
Barges (special)	Large barges of all categories listed in EP 1125-2-1, such as, equipment used with mattress sinking plant, bank grading plant or used as a shop or grading plant or used as a shop or service facility, or to supply electric power, water, air, and other services necessary to the operations.
Survey Boat	Self-propelled vessel, 40 feet or more in over-all length, fitted with special electronics and/or mechanical equipment for conducting hydrographic and/or water quality surveys.
Pile Driver	
Mattress-Sinking Plant	
Quarter Boat (includes bunk barges and mess barges)	
Mechanical Bank Grader	
Mat Pulling Rig	
Mat Casting Plant	

APPENDIX B

MINIMUM/MAXIMUM USEFUL LIFE YEARS

<u>PLANT CATEGORY</u>	<u>ESTIMATED YEARS OF USEFUL LIFE</u>
Structures:	
Temporary	Not in excess of 10 years
Semi-permanent	At least 10 years but not in excess of 20 years
Permanent	At least 20 years but not in excess of 50 years
Aircraft:	Not in excess of 20 years
Dredges:	
Hopper	At least 30 years but not in excess of 50 years
Sidecaster	At least 30 years but not in excess of 40 years
Special Purpose	At least 30 years but not in excess of 40 years
Pipeline	At least 30 years but not in excess of 50 years
Dustpan	At least 30 years but not in excess of 50 years
Cutterhead	At least 30 years but not in excess of 50 years
Floating Plant:	
Any boat less than 26'	At least 5 years but not in excess of 15 years
Towboat	At least 25 years but not in excess of 40 years
Survey Boat	At least 20 years but not in excess of 40 years
Patrol Boat	At least 20 years but not in excess of 40 years
Swath Vessel	At least 20 years but not in excess of 40 years
Debris Boat	At least 20 years but not in excess of 40 years
Snagboat	At least 20 years but not in excess of 40 years
Derrickboat	At least 25 years but not in excess of 40 years
Bank Grader	At least 30 years but not in excess of 40 years
Bank Grading Plant	At least 25 years but not in excess of 40 years
Crane Dragline	At least 30 years but not in excess of 40 years
Dry Dock	At least 30 years but not in excess of 40 years
Mat Sinking Plant	At least 25 years but not in excess of 40 years
Quarterboat	At least 30 years but not in excess of 40 years
Tender	At least 25 years but not in excess of 40 years

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<u>PLANT CATEGORY</u>	<u>ESTIMATED YEARS OF USEFUL LIFE</u>
Barge	At least 30 years but not in excess of 40 years
Anchor Barge	At least 30 years but not in excess of 40 years
Buoy Barge	At least 30 years but not in excess of 40 years
Crane Barge	At least 30 years but not in excess of 40 years
Deck Cargo Barge	At least 25 years but not in excess of 40 years
Fuel Barge	At least 30 years but not in excess of 40 years
Service Barge	At least 30 years but not in excess of 40 years
Shop Barge	At least 30 years but not in excess of 40 years
Mooring Barge	At least 30 years but not in excess of 40 years
Pontoons	At least 20 years but not in excess of 40 years
Other Items	At least 5 years but not in excess of 40 years
Mobile Land Plant:	
Passenger Cars	Not in excess of 6 years
Trucks	At least 6 years but not in excess of 10 years
Tractors	At least 6 years but not in excess of 10 years
Trailers and Lowboys	At least 6 years but not in excess of 10 years
Buses	At least 6 years but not in excess of 10 years
Cranes	At least 15 years but not in excess of 20 years
Drill Rigs	At least 15 years but not in excess of 20 years
Pumps and Welders	At least 15 years but not in excess of 20 years
Forklifts	At least 6 years but not in excess of 10 years
Compressors	At least 10 years but not in excess of 20 years
Tractor Crawlers	At least 10 years but not in excess of 15 years
Other Items	At least 2 years but not in excess of 20 years
Fixed Land Plant:	
Laboratory Equipment	At least 5 years but not in excess of 20 years
Printing Plant	At least 5 years but not in excess of 20 years
Mainframe Computers	At least 5 years but not in excess of 7 years
Mini Computers	At least 5 years but not in excess of 7 years
Micro Computers	At least 3 years but not in excess of 5 years
Computer Software	At least 2 years but not in excess of 3 years
Backbone/Microwave System	At least 10 years but not in excess of 20 years
Radio Equipment	At least 5 years but not in excess of 10 years
CADD	At least 3 years but not in excess of 5 years
WCDS	At least 3 years but not in excess of 5 years

APPENDIX 15-C

FY 99 PLANT INCREMENT CHARGES
HYDRAULIC DREDGES AND AIRCRAFT

<u>DREDGES</u>	<u>YEAR BUILT OR ACQUIRED</u>	<u>ESTIMATED ANNUAL CHARGES</u>
CURRITUCK	1974	\$ 71,800
ESSAYONS	1983	\$1,015,200
FRY	1972	\$ 145,200
HURLEY	1993	\$ 145,700
JADWIN	1934/86	\$ 276,900
McFARLAND	1967	\$ 870,300
MERRITT	1963	\$ 78,400
POTTER	1932	\$ 463,300
SCHWEIZER	1966	\$ 204,600
THOMPSON	1937	\$ 423,300
WHEELER	1982	\$1,239,500
YAQUINA	1981	\$ 600,000
<u>AIRCRAFT</u>		
CELMV GRUMMAN	1973	\$ 90,100
CEMRD MERLIN IV	1971	\$ 71,000

APPENDIX 15-D

FY 99 PLANT INCREMENT CHARGES
 VESSELS OTHER THAN DREDGES

<u>CALENDAR YEAR OF CONSTRUCTION</u>	<u>TOTAL COST (INCLUDING A&B'S) MULTIPLYING FACTOR</u>	<u>CALENDAR YEAR OF CONSTRUCTION</u>	<u>TOTAL COST (INCLUDING A&B'S) MULTIPLYING FACTOR</u>
1999	1.05	1966	4.91
1998	1.07	1965	4.95
1997	1.09	1964	5.09
1996	1.11	1963	5.16
1995	1.14	1962	5.19
1994	1.21	1961	5.22
1993	1.25	1960	5.27
1992	1.28	1959	5.41
1991	1.30	1958	5.70
1990	1.34	1957	5.96
1989	1.37	1956	6.47
1988	1.39	1955	6.64
1987	1.41	1954	6.93
1986	1.44	1953	7.27
1985	1.45	1952	7.78
1984	1.51	1951	8.27
1983	1.59	1950	8.14
1982	1.73	1949	8.79
1981	1.91	1948	9.73
1980	2.08	1947	11.74
1979	2.28	1946	11.39
1978	2.44	1945	11.66
1977	2.60	1944	12.12
1976	2.76	1943	12.93
1975	3.28	1942	14.65
1974	3.49	1941	15.23
1973	3.69	1940	15.38
1972	3.86	1939	15.53
1971	4.07	1938	15.69
1970	4.29	1937	15.69
1969	4.48	1936	15.69
1968	4.66	1934	16.32
1967	4.84		
1935	16.00	1930	15.99
1933	16.49	1929	15.68
1932	16.49	1928	15.36
1931	16.32	1927	15.06

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<u>CALENDAR YEAR OF CONSTRUCTION</u>	<u>TOTAL COST (INCLUDING A&B'S) MULTIPLYING FACTOR</u>
1926	15.06
1925	15.20
1924	15.36
1923	15.51
1922	16.13
1921	16.29
1920	16.78
1919	17.12
1918	17.46

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FY 99 PLANT INCREMENT CHARGES
MANUFACTURED GOODS

<u>CALENDAR YEAR OF CONSTRUCTION</u>	<u>TOTAL COST (INCLUDING A&B'S) MULTIPLYING FACTOR</u>	<u>CALENDAR YEAR OF CONSTRUCTION</u>	<u>TOTAL COST (INCLUDING A&B'S) MULTIPLYING FACTOR</u>
1999	1.05	1959	4.53
1998	1.08	1958	4.56
1997	1.11	1957	4.65
1996	1.14	1956	4.84
1995	1.17	1955	4.98
1994	1.17	1954	5.00
1993	1.18	1953	5.05
1992	1.19	1952	4.95
1991	1.22	1951	5.02
1990	1.27	1950	5.70
1989	1.31	1949	5.41
1988	1.39	1948	5.60
1987	1.44	1947	5.83
1986	1.40	1946	6.08
1985	1.41	1945	6.33
1984	1.43	1944	6.63
1983	1.45	1943	7.01
1982	1.47	1942	7.41
1981	1.56	1941	7.85
1980	1.76	1940	8.32
1979	2.02		
1978	2.19		
1977	2.32		
1976	2.45		
1975	2.55		
1974	3.15		
1973	3.54		
1972	3.69		
1971	3.83		
1970	3.94		
1969	4.11		
1968	4.23		
1967	4.28		
1966	4.37		
1965	4.47		
1964	4.49		
1963	4.53		
1962	4.49		
1961	4.48		
1960	4.49		

APPENDIX 15-F

FY 99 PLANT INCREMENT CHARGES
STRUCTURES

<u>CALENDAR YEAR OF CONSTRUCTION</u>	<u>TOTAL COST (INCLUDING A&B'S) MULTIPLYING FACTOR</u>	<u>CALENDAR YEAR OF CONSTRUCTION</u>	<u>TOTAL COST (INCLUDING A&B'S) MULTIPLYING FACTOR</u>
1999	1.05	1963	5.83
1998	1.08	1962	5.99
1997	1.11	1961	5.83
1996	1.13	1960	5.83
1995	1.18	1959	5.83
1994	1.22	1958	5.83
1993	1.27	1957	5.99
1992	1.28	1956	6.28
1991	1.29	1955	6.45
1990	1.32	1954	6.45
1989	1.38	1953	6.45
1988	1.42	1952	6.62
1987	1.47	1951	7.20
1986	1.51	1950	7.20
1985	1.55	1949	7.20
1984	1.60	1948	7.91
1983	1.61	1947	11.55
1982	1.68	1946	13.32
1981	1.82	1945	14.05
1980	2.03	1944	13.68
1979	2.26	1943	14.85
1978	2.52	1942	16.77
1977	2.73	1941	17.92
1976	2.86	1940	18.55
1975	3.14	1939	17.31
1974	3.54	1938	17.31
1973	3.85	1937	18.55
1972	4.07	1936	19.24
1971	4.36	1935	18.55
1970	4.62	1934	20.79
1969	4.95	1933	22.60
1968	5.22	1932	19.24
1967	5.39	1931	17.92
1966	5.61	1930	17.31
1965	5.79	1929	17.31
1964	5.83	1928	17.31

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<u>CALENDAR YEAR OF CONSTRUCTION</u>	<u>TOTAL COST (INCLUDING A&B'S) MULTIPLYING FACTOR</u>
1927	17.31
1926	17.31
1925	17.31
1924	17.31
1923	19.24
1922	17.31
1921	14.05
1920	17.31

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CHAPTER 16

REVOLVING FUND ACCOUNTING FOR SHOP AND FACILITY SERVICES

16-1. Purpose. This chapter prescribes the accounting policy and procedures for the operation of Shop and Facility Services.

16-2. General.

a. This category of work items (RF30 thru RF59) is used to record the operation of shops and yards, laboratories, garages, motor pool, survey parties, automation, centralized support centers, and other such facilities. Expenses charged to these work items include labor, materials and supplies, depreciation, equipment usage, insurance, acquisition of non-accountable tools, etc. Establishing these work items provides a means for analysis of work load efficiency of operation and surplus or deficit of each individual facility.

b. Reimbursement Policies. Income derived from shop and facility activities should cover all costs incurred in operation of the activity. When predetermined rates for cost distribution of shop and facility activities are used, such rates are set to obtain a zero balance in each shop or facility account. Except in those instances, in which specific distribution methods are mandated for specific work items/series of work items elsewhere in this chapter, subordinate commands may use any of the methods listed below to distribute the cost of shop and facility services. However, once a distribution method for a shop or facility is selected, it must be uniformly applied to all customers. Subordinate commands may not vary distribution methods for the same shop or facility service to accommodate customer desires or the customer's ability/willingness to pay for the service based on the established distribution method.

(1) Direct Charge Method. The direct charge method provides for automatic cost distribution where the direct costs charged to a revolving fund facility are simultaneously charged to the ultimate charge (civil, military, or other revolving fund) work item. The indirect costs of the facility or functional work item are distributed on a predetermined rate applied to direct labor charges. In this case the job records are accumulated only in the work item ultimately charged.

(2) Standard Rate Method. The standard rate method is a

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procedure where all operating expenses of a plant/facility work item are distributed (charged) to projects or customers on a standard (predetermined) rate basis. It involves the establishment of work units (mileage, hours, days, etc.) and a standard unit rate. Upon input of data and application of that rate to the usage or units reported, the extended dollar amounts will recoup total expenses of the operating work item. Rates are determined on an estimated basis and require frequent reviews of usage data, rates, and account balances to insure a near zero or nominal balance by year end.

(3) Job Order Method. The job order method is a procedure whereby costs are simultaneously recorded in the appropriate facility work item on the F&A data base and charged to the specific job order account established on a subsidiary file. When the billing option is exercised, system transactions are automatically created to distribute unbilled amounts from the subsidiary file. The Revolving Fund records contain a separate job record of costs independent of the account ultimately charged.

(4) Actual Cost Method. The actual cost method is a procedure whereby the cost of a given type of service (printing, CEAP-IA, GSA furnished supplies, consolidated procurements, etc.) is distributed to specific projects, programs, organization work items, and/or shops and facilities based on the actual cost shown on a consolidated invoice. Under this method, the total amount of a consolidated invoice is initially paid out of a single work item. After the invoice is paid, costs are distributed to specific projects, programs, organizational elements, shops and facilities at the actual cost of the items/services received as evidenced by the invoice, billing detail files/documents, purchase requests or other supporting documentation.

(5) Other. In those instances in which costs cannot be economically and/or effectively distributed using one of standard methods discussed above, any distribution method which meets the normal accounting standards for reasonableness, fairness, equality and consistency may be used to distribute shop and facility services unless a specific method of distribution is specified elsewhere in this chapter. However, all locally devised distribution methods must be approved by the budget review board during the operating budget review/approval process.

16-3. Pro-forma Entries - Shop & Facility Services.

- a. Distribution to Other Revolving Fund Accounts - Joint Cost Credits (JCC)
 - DR: 6% Operating Expenses
 - CR: 6100.30 JCC Intra Fund Sales
- b. Sale to Civil Works
 - DR: 1011.00 Funds Collected (no-check transfer)
 - CR: 5200.22 Sales SVC - Civil Works
- c. Sale to Military Appropriations
 - DR: 1311.11 Accounts Receivable - Intra District_Curr
 - CR: 5200.23 Sales SVC - Other Army
- d. Inventory (Cupboard Stock) Transfer - (end of period)
 - DR: 1511.00 Operating Materials and Supplies Held for Use
 - CR: 6121.00 Supplies and Materials
 - CEFMS transaction type ASX, accounting phase code T2M
- e. Reversal of Cupboard Stock Transfer - (beginning of subsequent period)
 - DR: 6121.00 Supplies and Materials
 - CR: 1511.00 Operating Materials and Supplies Held for Use
 - CEFMS transaction type ASX, accounting phase code T2N

16-4. General Ledger Accounts.

a. GLAC 3318.10 - Results from Operations. Operating balances (expense less income) are closed into this account at the end of each fiscal year.

b. GLAC 5000 Series - Revenues. Represents income from sales of goods or services performed in the Revolving Fund.

- GLAC 5100.10 Revenue from Goods Sold - Public
- GLAC 5100.21 Revenue from Goods Sold - Intra-
Revolving Fund
- GLAC 5100.22 Revenue from Goods Sold - Civil Works
- GLAC 5100.23 Revenue from Goods Sold - Other Army
- GLAC 5100.30 Revenue from Goods Sold - Government -
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GLAC 5200.10 Revenue from Services Provided - Public
GLAC 5200.21 Revenue from Services Provided - Intra-
Revolving Fund
GLAC 5200.22 Revenue from Services Provided - Civil
Works
GLAC 5200.23 Revenue from Services Provided - Other Army
GLAC 5200.30 Revenue from Services Provided - Government
- Non-Army

c. GLAC 6000 Series - Operating Expenses. Reflects the operating expenses and joint cost credits.

16-5. Subsidiary Work Items. Subsidiary work items for shops and facilities will be maintained as follows.

a. RF30 - Reserved.

b. RF31 - CEAP-IA Operations. This work item is used by HQUSACE to record and distribute all direct and indirect operating costs of the Corps' central, integrated, computer infrastructure (CEAP-IA). It includes the cost of running the two processing centers, the costs of operating the CEAP-IA program management/program support office, and amortization of initial acquisition and implementation costs. CEAP operating costs generated at the processing centers are initially recorded in RF3102 and billed to RF3101. CEHEC does the accounting for the HQUSACE central account and records the processing centers' billings along with CEAP cost originating at HQUSACE and the CEHEC in RF3101XX and then transfers these expenses to the reimbursable account (RF8126) for billing to CEAP customers. CEAP customers initially record these bills in the RF3902 work item to facilitate rapid payment of the billings and then distribute the billed costs to the users as discussed in paragraph 16-5j.

c. RF32 - Visual Information (VI). This work item is used to record and distribute costs related to the use of sound and visual material or processes to communicate information. This function includes the supervision of photographic, motion picture, television, audio, compact disk technology, graphic art (still photography, satellite final products, and Desk Top publishing), VI library, VI instruction, VI consulting, and presentation. Costs are also recorded for graphic arts and audiovisual productions.

d. RF33 - Reserved.

e. RF34 - GSA Rents - USACE Finance Center (CEFC) only. This work item is used to record and distribute the cost of GSA rents paid centrally by CEFC on behalf of all USACE Commands. Collections from USACE commands for GSA rental payments made on their behalf by CEFC are credited to this account. USACE commands will initially record rent costs billed to them by CEFC in the RF3901 to facilitate rapid payment of the billing and then distribute the costs to the occupants of the space in accordance with the provisions of Chapter 6.

f. RF35 - O&M Flat Rate S&A Clearing - USACE Finance Center (CEFC)only. This work item consolidates and clears the MSC/District month-end balances of the O&M Flat Rate S&A (RF66) work items. Revenues derived from the Corps-wide applied O&M S&A rate that exceed expenses will result in a credit to this work item. Expenses that exceed income/revenue will result in a debit to this work item.

g. RF36 - Reserved.

h. RF37 - HQUSACE Value Engineering Study Team (OVEST) - Savannah District Only.

(1) This work item is used as the OVEST facility account. It will be used to record all operating costs (including distribution of mobilization costs) and income of OVEST operations. Each study to be performed by OVEST must be approved by the HQUSACE Value Engineering Officer (CEMP-ZV). The Corps entity requesting the study will submit a customer order citing the funded value engineering work item. After the customer order is accepted, an ENG Form 3013 (Work Order/Completion Report) for the study will be prepared by OVEST. Estimated costs which cannot be identified to specific studies are submitted to Savannah in the yearly budget and applied to direct labor charges through an indirect cost distribution rate.

(2) The Savannah District will accumulate all OVEST operating costs, including distribution of Savannah District G&A overhead by work order. Savannah District will bill each requesting office monthly (by work order). Upon completion, OVEST will prepare a completion ENG Form 3013 and advise the Savannah District F&A officer so a final bill may be issued.

i. RF38 - Reserved.

j. RF39 - Invoice Clearing.

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(1) This series of work items is used to record and distribute costs of services that support multiple users (organizational elements, plant, shop, facilities, projects, or programs). To facilitate rapid payment of invoices for these types of services, invoice costs (e.g., a GSA rent bill from the USACE Finance Center) is recorded in this work item and then distributed to users based on an approved method of distribution.

The method of distribution must meet the normal accounting standards for reasonableness, fairness, equality and consistency and must be approved by the budget review board during the operating budget review/approval process. Since these work items act as clearing accounts, all recorded costs must be distributed in the accounting period in which they are incurred and a zero balance must be achieved by the end of each reporting period.

(2) Standard invoice clearing work items will be established and maintained in accordance with the following list. Additional invoice clearing work items may only be established by HQUSACE. Requests for establishment of additional invoice clearing work items should be forwarded to HQUSACE (CERM-F) for consideration in advance of actual need.

RF3901	GSA Rent Payments
RF3902	CEAP-IA Payments
RF3903	Corporate Software Site Licenses
RF3904	ITS User Charges
RF3905	Mandated Payments to GSA
RF3906	IMPAC Card Payments
RF3907	Child Care Center Payments
RF3908	Fitness Center Payments
RF3909	Commuter Subsidy Payments
RF3910	Administrative Services Contract (e.g., Payments to CASU for temporary employment services)
RF3911	Defense Printing Service Payments
RF3912	Late Payment Interest Penalties
RF3913	Reserved
RF3914	Reserved

k. RF40 - Shops and Yards Operations. This work item is used to record and distribute all costs associated with shop and yard operations. A separate work item will be maintained for each shop and yard work order; additions and betterments; general shop overhead, etc. A separate subfile or job order account will be established for each work request.

l. RF41 - Laboratory Operations. This work item is used to record and distribute all costs associated with the operation of

MSC laboratories. It is credited with costs of tests sold to the customer requesting the work. Partial billings are authorized. The work item (direct and indirect) will be maintained to disclose an analysis of the net operating income or loss. When more than one laboratory is operated, a separate work item will be maintained for each laboratory.

m. RF42 - Garage Operations. This work item is used to record and distribute all costs associated with garage operations. A similar accounting method will be used for garages as outlined above for shops and yards. The total of the subsidiary work item will agree with the appropriate cost control account. Charges applicable to vehicle operation and maintenance will be analyzed and applied in accordance with the RF213 work item structure.

n. RF43 - RESERVED

o. RF44 - Major Subordinate Command (MSC) Labor Clearing. This series of work items is used to identify the specific home RF work item to which an employee is assigned and is used primarily to facilitate automated labor costing.

p. RF45 - Revetment - CEMVM, CEMVN and CEMVK Only. This work item is used to record and distribute all costs associated with revetment operations. Typical types of costs which may be charged to and distributed from this work item include; but are not limited to; labor, travel and per diem, training, equipment ownership (depreciation, plant increment and insurance) charges, equipment operating expenses, expendable supplies and equipment, general and administrative overhead charges, shop and facility services, contractor support and all costs associated with the operation of base stations. Since the costs recorded in and distributed from this work item are all inclusive, plant operating (RF20 series) work items need not be established and maintained for the revetment equipment and other capital equipment used exclusively for revetment operations. All costs associated with this equipment may be charged directly to this work item as they are incurred. Separate work items will be established for each of the major elements of the revetment program as follows.

(1) RF 4510 - Revetment Operations. This work item will be used to record and distribute the cost of revetment operations. Typical types of cost recorded in this account include, but are not limited to, labor, travel and per diem, training, equipment

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ownership (depreciation, plant increment and insurance) charges, equipment operating expenses, expendable supplies and equipment, general and administrative overhead charges, shop and facility services, contractor support, issues from warehouse stock and all costs associated with the operation of base stations. Costs may be distributed to projects from this work item using any of the methods authorized in paragraph 16-2b. However, the same method must be used by all three of the USACE activities involved in the Revetment Program.

(2) RF4520 - Revetment Materials. This work item will be used to record all costs associated with the materials portion of the revetment program. Typical types of cost included in this work item include, but are not limited to, items drawn from the materials warehouse, contractor payments, operating materials and supplies, labor, travel, per diem, shipping and handling charges and shop and facility services. Material costs will be distributed to projects at a cost per square placed.

q. RF46 - Depreciation-Use-Free Permit Property. This work item is used to accumulate the depreciation and plant increment charges applicable to structures or portion of structures owned by the Revolving Fund which are utilized by other government agencies under use-free permits.

r. RF47 - RESERVED.

s. RF48 - Survey Parties. This work item is used to record and distribute all costs associated with survey party operations. Typical types of costs which may be charged to and distributed from this work item include but are not limited to: labor, travel, and per diem, training, equipment ownership (depreciation, plant increment and insurance) charges, equipment operating expenses, expendable supplies and equipment, general and administrative overhead charges, shop and facility services, contractor support and all costs associated with the operation of base stations. Since the costs recorded in and distributed from this work item are all inclusive, plant operating (RF20 series) work items need not be established and maintained for the floating plant and other capital equipment used exclusively by survey parties. All costs associated with this equipment may be charged directly to this work item as they are incurred.

t. RF49 - Core Drill Operations. This work item is used to record and distribute all costs associated with core drill operations. Typical types of costs which may be charged to and

distributed from the work item include but are not limited to: labor, travel and per diem, training, equipment ownership (depreciation, plant increment and insurance) charges, equipment operating expenses, expendable supplies and equipment, general and administrative overhead charges, shop and facility services, contractor support and all costs associated with the operation of base stations. Since the costs recorded in and distributed from this work item are all inclusive, plant operating (RF20 series) work items need not be established and maintained for the drill rigs and other capital equipment used exclusively in core drill operations. All costs associated with this equipment may be charged directly to this work item as they are incurred.

u. RF50 - Automation. This series of work items is used to record and distribute the cost of computer processing centers; information technology programs/operations; hardware/software installation, maintenance and repair; consolidated acquisitions; system software development, maintenance and enhancement; and direct project support. The cost of hardware/software installation and maintenance and repair should be distributed from this work item on a "fee for service" basis. All automation costs not specifically provided for in one of the work items presented below will be recorded in the indirect automation support work item (RF6011) and distributed as general and administrative overhead. The standard CEFMS work items for the RF50 and RF60 work items are presented in Appendix A. Use of this series of work items is optional for commands who receive automation support from another USACE command. Standard CEFMS work categories/work category elements for the RF6011 work item are presented in Appendix B. All automation facility account costs must be recorded and distributed in a timely, efficient and businesslike manner as provided below.

NOTE: LAN cost, according to its application, may be recorded either as automation or telecommunication cost. Cost occurring from processing and/or storing data applies to automation. If purchased electronic equipment is eventually used for both applications, the purpose at the time of purchase is the determining factor. If the equipment at the time of purchase is used for both applications then it defaults to automation.

(1) Computer Processing Centers (RF5010).

(a) This work item will be used to record and distribute the cost of recurring operations for non-CEAP-IA platforms. A separate work item will be maintained for each

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platform. In CEFMS the work item for the platform will be created as a child to the parent work item RF5010. Typical types of cost which may be charged to and distributed from this work item include, but are not limited to: hardware/software ownership (depreciation, insurance and plant increment) expenses; hardware/software maintenance; hardware repair; rent and utilities, software site licenses; expendable equipment, software and supplies; labor; travel and training.

NOTE: The cost of operations for CEAP-IA platforms operations will be recorded in and distributed from the RF31 series of work items.

(b) Computer processing center costs will be distributed to projects, programs and organizational/facility work items based on actual usage. Monthly distributions are mandatory for all activities. Activities operating non-CEAP-IA computers may use any of a wide variety of automated software programs designed to track actual usage and/or compute user billing amounts currently available on the commercial market or develop local programs to perform this function. These costs should be included and distributed as part of the user charges.

(2) Computer Aided Design & Drafting (CADD) Operations (RF5021).

(a) This work item will be used to record and distribute the cost of CADD operations, regardless of the organizational element (Information Management, Engineering, Operations, etc.) to which they are assigned. Typical types of cost which may be charged to and distributed from this work item include, but are not limited to: hardware/software ownership (depreciation, insurance and plant increment); hardware/software maintenance; hardware repair; software site licenses; expendable equipment; software and hardware/software ownership (depreciation, insurance and plant supplies; operations; labor; travel and training.

(b) The cost of CADD operations will be distributed to projects, programs and/or organizational/facility work items based on actual usage in all instances in which it is cost effective to do so. Activities operating CADD equipment/systems may use any of a wide variety of automated software programs designed to track actual usage and/or compute user billing amounts currently available on the commercial market or develop local programs to perform this function. These costs should be included in the CADD operating costs and distributed as part of

the user charges. In those instances in which it is not cost effective to distribute costs based on actual usage, subordinate commands may use any of the distribution methods authorized for use in paragraph 16-2b as long as the method is approved in advance by the budget review board. Monthly distributions are mandatory regardless of whether costs are distributed based on usage or using some other distribution method.

(3) Geographical Information System (GIS) Operations (RF5022).

(a) This work item will be used to record and distribute the cost of GIS operations. Typical types of cost which may be charged to and distributed from this work item include, but are not limited to: hardware/software ownership expenses (depreciation, insurance and plant increment); hardware/software maintenance; hardware repair; software site licenses; expendable equipment; software and supplies; labor; travel and training.

(b) The cost of GIS operations will be distributed to projects, programs and organizational/facility work items based on actual usage in all instances in which it is cost effective to do so. Activities operating GIS equipment/systems may use any of a wide variety of automated software programs designed to track actual usage and/or compute user billing amounts currently available on the commercial market or develop local programs to perform this function. These costs should be included in the GIS operating costs and distributed as part of the user charges. In those instances in which it is not cost effective to distribute costs based on actual usage, subordinate commands may use any of the distribution methods authorized for use in paragraph 16-2b as long as the method is approved in advance by the budget review board. Monthly distributions are mandatory regardless of whether costs are distributed based on usage or using some other distribution method.

(4) Water Control Data Systems (WCDS) Operations (RF5023).

(a) Except for those operations associated with Reservoir Control Centers which are appropriately charged to and distributed from the Consolidated Support Center RF55 work item, this work item will be used to record and distribute the cost of WCDS operations, regardless of the organizational element (Information Management, Engineering, Operations, etc.) to which they are assigned. Typical types of cost which may be charged to and distributed from this work item include, but are not limited

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to: hardware/software ownership (depreciation, insurance and plant increment) expenses; hardware/software maintenance; hardware repair; software site licenses; expendable equipment, software and supplies; operations; labor; travel and training.

(b) The cost of WCDS operations will be distributed to projects, programs and organizational/facility work items based on actual usage in all instances in which it is cost effective to do so. Activities operating WCDS equipment/systems may use any of a wide variety of automated software programs designed to track actual usage and/or compute user billing amounts currently available on the commercial market or develop local programs to perform this function. These costs should be included in the WCDS operating costs and distributed as part of the user charges.

In those instances in which it is not cost effective to distribute costs based on actual usage, subordinate commands may use any of the distribution methods authorized for use in paragraph 16-2b as long as the method is approved in advance by the budget review board. Monthly distributions are mandatory regardless of whether costs are distributed based on usage or using some other distribution method.

(5) Global Positioning System (GPS) Operations (RF5024).

(a) This work item will be used to record and distribute the cost of GPS operations, regardless of the organizational element (Information Management, Engineering, Operations, etc.) to which they are assigned. Typical types of cost which may be charged to and distributed from this work item include, but are not limited to: hardware/software ownership expenses (depreciation, insurance and plant increment); hardware/software maintenance; hardware repair; software site licenses; expendable equipment; software and supplies; operations; labor; travel and training.

(b) The cost of GPS operations will be distributed to projects, programs and organizational/facility work items based on actual usage in all instances in which it is cost effective to do so. Activities operating GPS equipment/systems may use any of a wide variety of automated software programs designed to track actual usage and/or compute user billing amounts currently available on the commercial market or develop local programs to perform this function. These costs should be included in the GPS operating costs and distributed as part of the user charges. In those instances in which it is not cost effective to distribute costs based on actual usage, subordinate commands may use any of the distribution methods authorized for use in paragraph 16-2b as

long as the method is approved in advance by the budget review board. Monthly distributions are mandatory regardless of whether costs are distributed based on usage or using some other distribution method.

(6) Optical Disk Imaging (ODI) Operations (RF5025).

(a) This work item will be used to record and distribute the cost of ODI operations. Typical types of cost which may be charged to and distributed from this work item include, but are not limited to: hardware/software ownership expenses (depreciation, insurance and plant increment); hardware/software maintenance; hardware repair; software site licenses; expendable equipment; software and supplies; labor; travel and training.

(b) The cost of ODI operations will be distributed to projects, programs and organizational/facility work items based on actual usage in all instances in which it is cost effective to do so. Activities operating ODI equipment/systems may use any of a wide variety of automated software programs designed to track actual usage and/or compute user billing amounts currently available on the commercial market or develop local programs to perform this function. These costs should be included in the ODI operating costs and distributed as part of the user charges. In those instances in which it is not cost effective to distribute costs based on actual usage, subordinate commands may use any of the distribution methods authorized for use in paragraph 16-2b as long as the method is approved in advance by the budget review board. Monthly distributions are mandatory regardless of whether costs are distributed based on usage or using some other distribution method.

(7) Contract Hardware/Software Installation, Maintenance and Repair Services (RF5031).

(a) This work item will be used to record and distribute end-user hardware/software installation, maintenance and repair costs by all commands who award a single contract for installation, maintenance and repair of hardware/software. These costs should be distributed throughout the command on a "fee for service" basis.

(b) Use of this work item is limited to actual contract costs and the cost of related help operations. Cost associated with consolidation of requirements and/or award/administration of the hardware/software installation, maintenance and repair

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services contracts will be charged to the RF6011 or MSC equivalent work item as indirect automation support and distributed as G&A Overhead. This work item may not be used to record and distribute the costs of contracts for hardware installation, maintenance and repairs awarded for the exclusive use of an individual project, program, organizational element, (area/resident office, engineering division, office of counsel, etc.) shop or facility. Such costs will be charged directly to the project or organizational/facility account of the specific activity that initiated the award of the contract.

(c) The costs recorded in this work item will be distributed to projects, programs, organizational elements, shops and facilities at the contract cost plus a factor for related help operations. The distributions will either be at a standard fixed price per installation, maintenance or repair service which includes related help operations or the actual cost of each installation, maintenance or repair service plus a predetermined factor for related help operations depending on the terms of the contract. Use of automated techniques to accomplish the distributions is encouraged but not mandatory.

(8) In-House Hardware/Software Installation, Maintenance, and Repair Services (RF5032).

(a) This work item will be used to record and distribute end-user hardware/software installation, maintenance and repair costs by all commands who perform these functions with in-house resources on a "fee for service" basis.

(b) The types of costs which may be recorded in and distributed from this work item include but are not limited to: labor; travel; training; tools; supplies; expendable equipment; equipment ownership expenses (depreciation, plant increment and insurance); rent and utilities; contract support; and all costs associated with related help operations. This work item may not, under any circumstances, be used to finance large inventories of spare/replacement parts. As a general rule, these parts will be acquired on an as needed basis from local vendors. However, this work item may be used to finance a small inventory of cupboard stock of hard-to-find items, items with a long acquisition lead time and items not available from local vendors.

(c) In order to simplify the accounting, budget and distribution processes; ensure a steady, predictable income stream; and adequately provide for recovery of unbillable time, the cost recorded in this work item will be distributed to

projects, programs, organizational elements, shops and facilities using standard fixed fees. The standard fees will be established by the facility manager as a part of the annual operating budget process and must be approved by the budget review board before being implemented.

(1) The standard fee for hardware/software maintenance and repair services will be computed by dividing the estimated annual cost to provide this service by the number of personal computers in use to arrive at the estimated annual cost per personal computer. The annual per computer cost will then be divided by 12 to arrive at a monthly fixed maintenance agreement fee.

(2) The standard fee for hardware/software installation services will be established by dividing the estimated annual cost to provide this service by the estimated number of installations to arrive at the standard fee.

(d) As a general rule, the standard fixed fees established at the beginning of each fiscal year will remain in effect throughout the fiscal year. The fees may, however, be increased or decreased when the incidence of repair, the number of computers in use and/or the number of installations increase or decrease so significantly that it will be impossible for the facility manager to achieve a nominal balance by year-end without adjusting the fees. All fee adjustments must be approved by the budget review board before being implemented.

(e) At the end of each month, the facility manager will compute the total amount to be distributed to each project, program, organizational element, shop and facility by (1) multiplying the number of installations by the standard price and (2) multiplying the number of computers in use in each location by the standard monthly maintenance fee. Use of automated techniques to accomplish the distributions is encouraged but not mandatory. The facility manager will ensure that all distributions are completed prior to the transaction cut off date for each accounting period.

(9) System Software Development (RF5040).

(a) This work item will be used to record and distribute costs associated with the development of local Information Technology Systems (ITS) which have program costs less than \$25,000 or do not meet the other criteria for funding as a part of the annual Plant Replacement and Improvement Program

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(PRIP). A separate work item will be established for each local system being developed. In order to facilitate continued command-wide tracking of the total cost of each local ITS in CEFMS, activities must (1) include the ITS ACRONYM listed in Appendix C in the title of the task level work item and (2) enter the appropriate ITS command indicator code from this appendix in the command indicator code field of the appropriate work item screen when establishing the task level work item for the ITS. Two command indicator codes will be assigned to each work item. One code will incorporate the ITS ID number for identifying specific information technology systems. The other command indicator code will identify the system's appropriate Life Cycle (i.e., PGM00=Program Cycle, OPS00=Operation & Support Cycle, ENHNC=Enhancements Cycle). The appropriate life cycle command indicator code for this account is PGM00. The program cycle consists of phase 0 thru phase III of an informational technology system's life cycle development. Typical types of costs which may be appropriately charged to this work item include, but are not limited to: labor, travel, computer usage charges, communication charges, contracts and expendable supplies and equipment. This account may not, under any circumstances, be used to record costs related to PRIP financed system development. Such costs must be recorded in the appropriate capital asset acquisition work item and employ the same previously described ITS identification process.

(b) Costs recorded in this work item will be distributed to the proponent project, program or organizational element(s) on an actual cost basis. All costs must be distributed to the system proponent prior to the end of each quarter of the fiscal year. However, monthly distributions may be made at the discretion of the facility manager. The facility manager must ensure that the distributions are completed prior to the transaction cut off date for each accounting period.

(10) Consolidated Hardware Acquisitions (RF5051).

(a) This work item will be used to record and distribute the cost of hardware acquisitions (including site licenses) in those instances in which the acquisition requirements of individual projects, programs and/or organizational elements are consolidated into a single acquisition (procurement action) to: (1) take advantage of volume/quantity prices or discounts or (2) to standardize the hardware being acquired within the command. This work item will only be used to record the actual contract cost of the items being acquired including shipping and/or delivery charges. The

cost of assembly and/or installation of the hardware acquired will be recorded in and distributed from the RF5031 and/or RF5032 work item as appropriate. Cost associated with the consolidation of requirements and the award/administration of the acquisition contract will be charged to the RF6011 or MSC equivalent work item as indirect automation support and distributed as general and administrative overhead.

(b) The costs recorded in this work item will be distributed to projects, programs and/or organizational elements based on the actual contract cost including shipping and/or delivery charges of the hardware they ordered and received. The costs recorded in this work item may not be distributed to projects, programs and/or organizational elements which did not order or receive any of the hardware included in the consolidated acquisition.

(11) Consolidated Software Acquisitions (RF5052).

(a) This work item will be used to record and distribute the cost of software acquisitions (including site licenses) in those instances in which the acquisition requirements of individual projects, programs and/or organizational elements are consolidated into a single acquisition (procurement action) to: (1) take advantage of volume/quantity prices or discounts or (2) to standardize the software being acquired within the command. This work item will only be used to record the actual contract cost of the items being acquired including shipping and/or delivery charges. The cost of assembly and/or installation of the software acquired will be recorded in and distributed from the RF5031 or RF5032 work item as appropriate. Costs associated with consolidation of requirements and award/administration of the acquisition contract will be charged to the RF6011 work item as indirect automation support and distributed as general and administrative overhead.

(b) The costs recorded in this work item will be distributed to projects, programs and/or organizational elements based on the actual contract cost including shipping and/or delivery charges of the software they ordered and received. The costs recorded in this work item may not be distributed to projects, programs and/or organizational elements which did not order or receive any of the software included in the consolidated acquisition.

(12) System Software Maintenance (RF5060).

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(a) This work item will be used to record and distribute costs associated with maintenance of local ITSs. Each ITS will have a separate work item established for each local system being maintained. In order to facilitate continued command-wide tracking of the total cost of each ITS, activities must (1) include the ITS ACRONYM listed in Appendix C in the title of the task level work item and (2) enter the appropriate indicator code from this appendix in the command indicator code field of the appropriate work item screen when establishing the task level work item for the ITS. Two command indicator codes will be assigned to each work item. One code will incorporate the ITS ID number for identifying specific Information Technology systems. The other command indicator code will identify the system's appropriate Life Cycle (i.e., PGM00=Program Cycle, OPS00=Operation & Support Cycle, (ENHNC=Enhancements). The appropriate life cycle command indicator code for this account is OPS00. The operations and support cycle consists of phase IV of an informational technology system's life cycle development. Typical types of costs which may be appropriately charged to this work item include, but are not limited to: labor, travel, computer usage charges, site licenses, fee for service, communication charges, contracts and expendable supplies, equipment, depreciation and plant increment.

(b) Costs recorded in this work item will be distributed to the proponent project, program or organizational element(s) on an actual cost basis. All costs must be distributed to the system proponent prior to the end of each quarter of the fiscal year. However, monthly distributions may be made at the discretion of the facility manager. The facility manager must ensure that the distributions are completed prior to the transaction cut off date for each accounting period.

(13) System Software Enhancement (RF5070).

(a) This work item will be used to record and distribute costs associated with the enhancement (additions, betterments, expansions, etc.) of local ITSs which do not meet the criteria for funding as a part of the annual Plant Replacement and Improvement Program (PRIP). A separate work item will be established for each local system being enhanced. In order to facilitate continued command-wide tracking of the total cost of each ITS, activities must (1) include the ITS ACRONYM listed in Appendix C in the title of the task level work item and (2) enter the appropriate indicator code from this appendix in the command indicator code field of the appropriate work item screen when establishing the task level work item for the ITS.

Two command indicator codes will be assigned to each work item. One code will incorporate the ITS ID number for identifying specific information technology systems. The other command indicator code will identify the system's appropriate Life Cycle (i.e., PGM00=Program Cycle, OPS00=Operation & Support Cycle, ENHNC=Enhancements). The appropriate life cycle command indicator code for this account is ENHNC. The enhancement cycle consists of phase IV improvements in an information technology system's life cycle development. Typical types of costs which may be appropriately charged to this work item include, but are not limited to: labor, travel, computer usage charges, communication charges, contracts and expendable supplies and equipment. This work item may not, under any circumstances, be used to record costs related to PRIP financed system development. Such costs must be recorded in the appropriate capital asset acquisition work item.

(b) Costs recorded in this work item will be distributed to the proponent project, program or organizational element(s) on an actual cost basis. All costs must be distributed to the system proponent prior to the end of each quarter of the fiscal year. However, monthly distributions may be made at the discretion of the facility manager. The facility manager must ensure that the distributions are completed prior to the transaction cut off date for each accounting period.

(14) Direct End User Support (RF5080).

(a) This work item will be used to record and distribute in-house costs incurred in direct support of a single project, program, organizational entity, shop or facility which (1) cannot properly be recorded in and distributed from one of the work items discussed above or (2) would either lose their identity as automation costs or distort FTE utilization if charged directly to the project, program, organizational entity, shop or facility. Separate work items will be established and maintained for each project and/or program. The work item for the project/program will be created as a child to the parent work item RF5080. Costs recorded in and distributed from this work item are most typically limited to labor and travel. However, any other type of cost incurred in direct support of a single project and/or program except those appropriately included in another work item may be recorded in and distributed from this work item.

(b) Distributions from this work item will be made on an actual cost basis. All costs incurred will be distributed to

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the project and/or program to which they are applicable at the end of each accounting period. All costs remaining in this work item at the end of September must be distributed to the projects and/or programs to which they apply prior to the year-end closeout.

v. RF51 - Communications. This series of work items will be used to record and distribute the cost of recurring telephone operations, cellular phone operations, Local Area Network (LAN) operations whose sole purpose is the transmitting of information, video teleconferencing operations, direct project support and radio operations. All other communication costs will be recorded in the RF6011 work item as indirect communication support and distributed as general and administrative overhead. Use of this series of work items is optional for those commands who receive communication support from another USACE command. Facility costs will be recorded and distributed in an efficient and businesslike manner as provided below. Standard CEFMS work items are presented in Appendix A. Standard CEFMS work categories/work category elements for the RF6011 work item are presented in Appendix B.

(1) Recurring Telephone Operations (RF5110).

(a) This work item will be used to record and distribute the cost of recurring telephone operations. Typical types of cost which may be charged to and distributed from this work item include, but are not limited to: expendable telephone equipment; equipment ownership expenses (depreciation, insurance and plant increment); equipment maintenance and/or repair expenses; leased line charges; monthly service/use charges; toll calls; expendable equipment and supplies; and all costs associated with the operation of telephone trouble/help lines.

(b) The actual cost of toll calls will be distributed to the project, program or organizational element which made the calls whenever it is cost effective to do so. All other costs will be distributed to organizational elements based on the number of telephone lines (including data lines) installed. The cost of toll calls may be included as part of these distributions in those instances in which it is not cost effective to distribute them to the project, program or organizational element on an actual cost basis. Monthly distributions of the costs recorded in this work item are mandatory.

(2) LAN Operations (RF5120).

(a) This work item will be used to record and distribute the cost of HQUSACE/MSD/District/Labs/FOAs Centralized/Consolidated LAN operations which were established for transmitting information and which service the entire command. Typical types of cost which may be charged to and distributed from this work item include, but are not limited to: equipment and software ownership expenses (depreciation, plant increment and insurance); equipment rental/use expenses, maintenance and/or repair expenses; the fully burdened salary of the LAN administrator who will also serve as the facility manager; expendable equipment (i.e., bridge/routers, hubs); software and supplies (i.e., infrastructure cabling); software site licenses; training and expenses associated with LAN communication help operations. This work item may not be used to record and distribute costs associated with the operation of a LAN used exclusively by a project office, area office or a single organizational entity or facility (Engineering Division, Resource Management Office, Central Payroll Office, etc.). Such costs should be costed directly to the project, program, or organizational account (area/resident office overhead, departmental overhead, G&A overhead, etc.). Also, this work item should not be used to record LAN automation cost. LAN cost applies to automation when the cost is incurred from the processing and/or storing of data. See paragraph on RF50 - Automation, for additional information.

(b) In order to simplify the accounting and budget process and help ensure a steady, predictable income and/or expense flow, LAN operating costs will be distributed to projects, programs and/or organizational elements using a fixed monthly use fee concept based on the number of end-user connections to the LAN. The fixed use fee will be established by the facility manager as a part of the annual operating budget formulation process. The monthly fee will be computed by simply dividing the proposed operating budget by the total number of end-user connections to arrive at an annual per user connection cost and then dividing the annual per user connection cost by 12.

(c) Once the operating budget and the user fee are approved, the facility manager will determine the monthly amounts to be distributed to each project, program or organizational/facility account during the fiscal year. The total amount to be distributed will be computed by multiplying the number of end-user connections within each project, program or organizational/facility account by the fixed fee. The fee established at the beginning of each fiscal year will remain in effect throughout the fiscal year unless the number of end-user

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connections and/or operating cost increases or decreases so significantly that it would be impossible for the facility manager to achieve a nominal balance by year-end unless the fee is adjusted. Fee adjustment must be justified and approved by the budget review board before being implemented.

(3) Video Teleconferencing Operations (RF5130).

(a) This work item will be used to record and distribute the costs of video teleconferencing operations. Typical types of cost which may be charged to and distributed from this work item include, but are not limited to: equipment and software ownership expenses (depreciation, plant increment and insurance); equipment rental/use expenses; maintenance and/or repair expenses; expendable equipment; software and supplies; software site licenses and training. Space costs (rent and utilities) may also be charged to this work item in those instances in which the room/facility in which the video teleconferencing equipment is installed is used exclusively for video teleconferences. Space costs may not be charged to this account if the room/facility in which the video teleconferencing equipment is installed is also used as a general purpose conference room or serves another purpose when not being used for video teleconferencing.

(b) As a general rule, video teleconferencing costs will be distributed to users at a fixed hourly rate which includes both fixed and variable costs. The fixed hourly rate will be computed by dividing the estimated annual operating expenses by the estimated hours of use. The rate will be reviewed no less frequently than once each quarter and adjusted as necessary to meet nominal balance requirements. Rate adjustments must be approved by the budget review board before being implemented.

(c) In those instances in which video teleconferencing facilities are used infrequently, fixed costs will be distributed from this work item as indirect telecommunication support. Variable costs associated with the operation of infrequently used video teleconferencing facilities may either be distributed to the users at actual cost or to the RF6011 or MSC level equivalent work item as indirect telecommunication support at the discretion of the local commander.

(4) Cellular Phone Operations (RF5140).

(a) This work item will be used to record and

distribute the cost of cellular phone operations. Typical types of cost which may be charged to and distributed from this work item include, but are not limited to: equipment expenses (depreciation, plant increment and insurance); equipment rental/use expenses; maintenance and/or repair expenses; expendable equipment, supplies; service carriers; licenses and training.

(b) Cellular phone operations will be distributed to users at a fixed monthly rate. The fixed rate will be computed by dividing the estimated annual operating expenses by the estimated number of cellular phones in use to arrive at the annual rate and then dividing the annual rate by 12 to determine the monthly rate. The rate will be reviewed no less frequently than once each quarter and adjusted as necessary to meet nominal balance requirements.

(5) Direct End User Support (RF5150).

(a) This work item will be used to record and distribute in-house costs incurred in direct support of a single project, program, organizational entity, shop or facility which (1) can not be properly recorded in and distributed from one of the four work items discussed above or (2) would either lose their identity as telecommunication costs or distort FTE utilization if charged directly to the project, program, organizational entity, shop or facility. Separate work items will be established and maintained for each project, program, organizational entity, shop or facility. Costs recorded in and distributed from this work item are most typically limited to labor and travel. However, any other type of cost incurred in direct support of a single project and/or program may be recorded in and distributed from this account.

(b) Distributions from this work item will be made on an actual cost basis. All costs incurred will be distributed to the project and/or program to which they are applicable at the end of each accounting period. All costs remaining in this account at the end of September must be distributed to the projects and/or programs to which they apply prior to the year-end closeout.

(6) Radio Operation Centers (RF5160).

(a) This work item will be used to record and distribute the cost of radio operation centers which service more than one project, program, organizational element, shop or

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facility. A separate work item will be established and maintained for each center. The cost of radio operation centers which service a single project, program, organizational element, shop or facility will be charged directly to the serviced project, program, organizational element, shop or facility. Typical types of costs which may be charged to this work item include, but are not limited to: labor, travel, training, rent and utilities, supplies, expendable equipment, equipment maintenance and repair, and equipment ownership expenses (depreciation, plant increment and insurance).

(b) Costs recorded in this work item that can be identified to specific projects, programs, organizational elements, shops or facilities will be distributed to those entities based on actual cost. Costs that cannot be identified to specific projects, programs, organizational elements, shop and facilities will be distributed at a fixed monthly fee based on the number of radios in use. The fixed monthly fee will be established by the facility manager during the formulation process. The fixed monthly fee will be computed by simply dividing the total estimated annual operating expenses by the number of radios in use to arrive at an annual fee and then dividing the annual fee by 12 to determine the monthly fixed fee. The fixed monthly fee must be approved by the budget review board prior to being implemented.

(c) As a general rule, the fixed monthly fee established at the beginning of each fiscal year will remain in effect throughout the fiscal year. However, the fee may be adjusted when operating cost or the number of radios in use increases or decreases so significantly that it would be impossible for the facility manager to achieve a nominal balance by year-end without a fee adjustment. Adjusted fees must be approved by the budget review board before being implemented.

(d) The amount to be distributed to each project, program, organizational element, shop or facility will be computed by multiplying the fixed monthly fee by the number of radios in use. The facility manager must ensure that all distributions are completed prior to the transaction cut off date for each accounting period.

(7) Other (Specify) (RF5170).

(a) This work item will be used to record and distribute other specific communication costs, as approved by CERM in coordination with CEIM, on an exception basis. Requests

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for authority to use this account should be forwarded by memorandum to HQUSACE (CERM-F) for joint CERM/CEIM review and approval.

(b) A distribution method will be established by

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HQUSACE at the time of approval and will depend on the nature of the costs to be recorded and distributed from this work item.

w. RF52 - Centers of Expertise. This work item will be used to record and distribute costs associated with the operation of USACE Centers of Expertise. Use of this work item is limited to those subordinate commands to which centers of expertise are assigned. In order to facilitate direct charging to projects and/or customer orders, this account functions in the same manner as the Departmental Overhead RF61 work item. Therefore, an indirect cost rate must be established for each center of expertise in the same manner that departmental overhead rates are established for departmental operations. Separate work items will be maintained for each center of expertise as follows:

RF5201	Marine Design Center (CENAP only)
RF5202	Hydropower Design Center (CENWP only)
RF5203	Seismic Design Center (CENWP only)
RF5204	Information Technology Center (CENWP only)
RF5205	HTRW Center (CENWO only)
RF5206	Transportation Systems Center (CENWO only)
RF5207	Readiness Support Center (CESPN only)
RF5208	Airborne Lidar Bathymetry Center (CESAM only)
RF5209	Waterborne Commerce Statistics Center (CEMVN, IWR)
RF5210	Hydrological Engineer Center (CESPK, IWR)
RF5211	Chemistry and Material Quality Assurance Laboratory (ERDC Only)
* RF5212	Protective Design Center (CENWO only)
RF5213	Installation Support Center of Expertise (CEHNC only)
RF5214	Medical Mandatory Center of Expertise (CEHNC only) *

The Marine Design Center will maintain Child work items under the RF5201 work item for each design project being performed by the Marine Design Division.

x. RF53 - Reserved.

y. RF54 - MILCON Construction S&A Clearing. (USACE Finance Center Only).

Consolidates the MSC/District month-end balances of the MILCON S&A (RF65) work items. Revenues derived from the Corps-wide applied MILCON S&A that exceed expenses will result in a credit to the RF54 account. Excess expenses over revenues generate a

debit.

z. RF55 - Consolidated Support Activities. As a general rule, this work item will be used to record and distribute costs incurred by all Consolidated Support Centers (activities which provide some type of recurring, continuous support to more than one USACE command) except Consolidated Automation Centers, Consolidated Communication Centers and Consolidated Contracting Activities. However exceptions may be granted by HQUSACE (CERM-F) on a case by case basis in unusual circumstances. The cost of Consolidated Automation and/or Communication Centers will be charged to and distributed from the RF50 and/or RF51 work item of the activity which provides the support service(s). Contracting Activities are quasi technical organizations which have the ability and are required by the provisions of paragraph 24-21 to direct charge labor to the specific projects, including reimbursable orders, on which they are working. Accordingly, commands who receive contracting support from another command should provide a reimbursable order to the Consolidated Contracting Activity for the services they expect to receive during each fiscal year. The Consolidated Contracting Activity should charge the labor associated with contracting services they provide to other commands directly to the reimbursable order(s) provided to them for this purpose.

(1) Except for costs associated with the operation of Consolidated Contracting Activities, the cost of Consolidated Support Centers will not, be initially charged to and distributed from the General and Administrative Overhead (RF60) work item of the activity who provides the service(s) (see sub-para (4) below). To do so will not only distort nominal balance tracking but overstate the cost of G&A Overhead expenses reflected in the Revolving Fund Financial Statements provided to Congress in support of the annual budget submission.

(2) Separate sub-work items will be maintained as follows:

- RF5501 - USACE Finance Center
- RF5502 - Finance and Accounting Centers
- RF5503 - Human Resource Centers
- RF5504 - Reservoir Control Centers
- RF5505 - CEAP-IA Support Centers
- RF5506 - Missouri River RCC (CENWD ONLY)
- RF5509 - Other Consolidated Support Centers

(3) The costs recorded in these work items will be distributed to all of the supported activities, including the

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activity at which the centers are located, in the manner specified in the support agreements prepared in accordance with the provisions of DFAS-IN 37-1. While actual cost is the most accurate distribution method, in most instances it is much more cost effective to distribute these costs based on a flat annual fee negotiated as part of the support agreement. Accordingly, this is the preferred distribution method. However, costs may be distributed on some other basis such as number of transactions processed at a fixed price per transaction or the number of documents processed at a fixed price per type of document in those instances in which it is cost/manpower effective to do so and the method is mutually agreed upon and incorporated into the support agreement. Documentation to support the determination and the support agreement must be retained and made available upon request.

(4) All activities, including the activities at which the centers are located, who receive support from consolidated centers will record the cost of the services provided to them by the centers in the General and Administrative Overhead (RF60 series) work item or equivalent in which the costs would be recorded if they performed the service(s) with in-house resources. For example, supported activities will record the cost of finance and accounting services provided to them by the USACE Finance Center in the RF6002 or equivalent work item. Similarly, supported activities will record the cost of human resource services provided by a Human Resource Center, Finance and Accounting Center and/or other Consolidated Support Centers in the RF6005, RF6002 and the appropriate RF6001, 6003, 6004, 6006 thru 6010 work item or equivalent, respectively.

aa. RF56 - Payroll Service Clearing (USACE Finance Center (CEFC) Only). The work items in this series are used by CEFC to record and distribute USACE payroll service charges billed by Defense Finance and Accounting Service, USACE per capita assessments, USACE VERA/VSIP assessments and other payroll related costs paid on behalf of USACE as a whole. To ensure detailed costing, RF5600 has been established as a header account which cannot be costed to or used as an ordering work item. Actual costs are recorded in and distributed from the following ordering work items.

- RF5601 - DFAS Payroll Service Charges
- RF5602 - Per Capita Assessment
- RF5603 - VERA/VSIP Assessment
- RF5609 - All Other

bb. RF57 - Corps of Engineers Automated Legal System.

cc. RF58 - RESERVED

dd. RF59 - Other Facility Services. This standard work item is used to record and distribute costs associated with the operation of unique/temporary shops and/or facilities not specifically provided for in the RF21-RF58 series of work items. A separate child work item must be established for each unique shop and/or facility. Advance HQUSACE (CERM-F) approval is required for each child work item. Requests for approval must contain a description of the child work item to be established, specific justification for use of the child work item, the expected duration of the work item and the method which will be used to distribute costs from the child work item. Each request will be evaluated on individual need and merit and will not constitute a precedent for similar child work items. As a general rule, approvals are indefinite in nature and remain in effect until withdrawn by HQUSACE. However, temporary approvals and approvals limited to specific period of time automatically expire at the end of the specified period. Specific approval to continue use of such work items beyond the specified date must be obtained from HQUSACE (CERM-F) prior to the expiration date of the original approval.

16-6. Fiscal Year Budget and Quarterly Reviews.

a. Commanders must prepare an operating Budget/Cost Schedule for each Revolving Fund shop and facility (RF30-59 work items) operated within their command. Use of Corps Operating Budget Module in CEFMS is encouraged but not mandatory. A sample budget schedule format is provided in Appendix F for those USACE Commands who have elected not to use CEFMS operating budget module or some other automated cost vs budget schedule/system. As the focal point for formulation of the overall operating budget, the local resource management official is responsible and accountable for the oversight of the budget formulation process and providing sound financial advice to individual shop and facility managers. Shop and facility managers are responsible and accountable for the actual budget formulation, rate setting, the day to day financial management of the shops and facilities and the achievement of a zero balance by the end of each fiscal year.

b. In order to ensure that all applicable statutory requirements are met, operating budgets must be constructed to achieve a fiscal year end balance of zero for each shop and facility and rates must be established accordingly. Budget

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execution plans must match expenses to projected income streams. Activities are encouraged to use CEFMS generated rates to the maximum extent possible.

c. In rare and unusual circumstances, HQUSACE may authorize construction of an operating budget aimed at achievement of a fiscal year-end balance other than zero for a particular shop or facility. Requests for authority should be forwarded to CERM-ZA for approval. Approvals remain in effect until withdrawn by HQUSACE. A file of HQUSACE approvals must be maintained by the local resource management office.

d. Expense/income studies will be conducted at least quarterly to determine whether or not the budget projections are on track and the existing rates are properly set. These reviews are essential to the effective financial management of shops and facilities as well as achievement of a zero balance at year end and must be completed in a timely manner. Commanders must ensure that all shop and facility managers take appropriate corrective action (reduce spending, surcharge, rebate, increase/decrease rates, etc.) based on the results of these reviews.

e. At the end of each fiscal year, each shop and facility work item will be analyzed to determine the degree of effectiveness with which it was managed and to ensure that all statutory requirements were met.

(1) With the exception of those few shop and facilities for which a special year end balance other than zero has been authorized by HQUSACE, the year end balance for each shop and facility should be zero. However, a balance for shops and facilities as a whole which falls within a nominal balance range of plus or minus (+ or -) one per cent (1%) of current year expenditures, exclusive of joint cost credits, meets current statutory requirements for achievement of zero balances and is acceptable although not desirable.

(2) Any amount in an individual shop or facility work item which falls outside a nominal balance range or exceeds a special year end balance approved by HQUSACE represents a possible statutory violation and, as a minimum, will be subject to censure by the local commander. Amounts which fall outside the nominal balance range for shops and facilities as a whole will, as a minimum, be subject to censure by the Chief of Engineers.

APPENDIX A

STANDARD CEFMS WORK ITEMS
AUTOMATION, COMMUNICATION AND GENERAL
AND ADMINISTRATIVE OVERHEAD ACTIVITIES

<u>WORK ITEM</u>	<u>TITLE</u>
RF5000	AUTOMATION
RF5010	Computer Processing Centers
RF5021	CADD Operations
RF5022	GIS Operations
RF5023	WCDS Operations
RF5024	GPS Operations
RF5025	ODI Operations
RF5031	Contract Hardware/Software Installation, Maintenance and Repair Services
RF5032	In-house Hardware/Software Installation, Maintenance and Repair Services
RF5040	System Software Development (Note 1)
RF5051	Consolidated Hardware Acquisitions
RF5052	Consolidated Software Acquisitions
RF5060	System Software Maintenance (Note 1)
RF5070	System Software Enhancement (Note 1)
RF5080	Direct End User Support
RF5100	COMMUNICATIONS
RF5110	Recurring Telephone Operations
RF5120	LAN Operations
RF5130	Video Teleconferencing Operations
RF5140	Cellular Phone Operations
RF5150	Direct End User Support
RF5160	Radio Operation Centers
RF5170	Other (HQUSACE Approval Required)
RF6000	GENERAL AND ADMINISTRATIVE OVERHEAD
RF6001	Executive Office
RF6002	RMO/Comptroller
RF6003	Public Affairs
RF6004	Counsel
RF6005	Human Resources
RF6006	Logistics
RF6007	Equal Employment Opportunity
RF6008	Safety and Occupational Health
RF6009	Provost Marshal/Security
RF6010	Audit Office/Internal Review

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<u>WORK ITEM</u>	<u>TITLE</u>
RF6011	Information Management Office (Note 2)
RF6015	Contracting
RF6020	Real Property Inventory/Reconciliation
RF6025	Pro-Rata Expenses

NOTE 1: Use of this account/work item is restricted to development of civil works project/program specific system software which will ultimately be billed to a single project/program and non-project specific system software having an estimated total development cost of less than \$25,000 and/or an estimated useful life of less than two (2) years. Approval to begin development of non-project specific system software having an estimated useful life of less than two years and an estimated total development cost of \$25,000 or more must be obtained from HQUSACE (CEIM). A unique system identifier code will be assigned to the system by HQUSACE (CEIM-L) in coordination with CERM-F upon notification from the proponent that the system has been approved for development.

NOTE 2: A detailed cost breakdown will be maintained for this work item using the work category/work category elements specified in Appendix C.

APPENDIX A

STANDARD CEFMS WORK ITEMS
AUTOMATION, COMMUNICATION AND GENERAL
AND ADMINISTRATIVE OVERHEAD ACTIVITIES

<u>WORK ITEM</u>	<u>TITLE</u>
RF5000	AUTOMATION
RF5010	Computer Processing Centers
RF5021	CADD Operations
RF5022	GIS Operations
RF5023	WCDS Operations
RF5024	GPS Operations
RF5025	ODI Operations
RF5031	Contract Hardware/Software Installation, Maintenance and Repair Services
RF5032	In-house Hardware/Software Installation, Maintenance and Repair Services
RF5040	System Software Development (Note 1)
RF5051	Consolidated Hardware Acquisitions
RF5052	Consolidated Software Acquisitions
RF5060	System Software Maintenance (Note 1)
RF5070	System Software Enhancement (Note 1)
RF5080	Direct End User Support
RF5100	COMMUNICATIONS
RF5110	Recurring Telephone Operations
RF5120	LAN Operations
RF5130	Video Teleconferencing Operations
RF5140	Cellular Phone Operations
RF5150	Direct End User Support
RF5160	Radio Operation Centers
RF5170	Other (HQUSACE Approval Required)
RF6000	GENERAL AND ADMINISTRATIVE OVERHEAD
RF6001	Executive Office
RF6002	RMO/Comptroller
RF6003	Public Affairs
RF6004	Counsel
RF6005	Human Resources
RF6006	Logistics
RF6007	Equal Employment Opportunity
RF6008	Safety and Occupational Health
RF6009	Provost Marshal/Security
RF6010	Audit Office/Internal Review

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<u>WORK ITEM</u>	<u>TITLE</u>
RF6011	Information Management Office (Note 2)
RF6015	Contracting
RF6020	Real Property Inventory/Reconciliation
RF6025	Pro-Rata Expenses

NOTE 1: Use of this account/work item is restricted to development of civil works project/program specific system software which will ultimately be billed to a single project/program and non-project specific system software having an estimated total development cost of less than \$25,000 and/or an estimated useful life of less than two (2) years. Approval to begin development of non-project specific system software having an estimated useful life of less than two years and an estimated total development cost of \$25,000 or more must be obtained from HQUSACE (CEIM). A unique system identifier code will be assigned to the system by HQUSACE (CEIM-L) in coordination with CERM-F upon notification from the proponent that the system has been approved for development.

NOTE 2: A detailed cost breakdown will be maintained for this work item using the work category/work category elements specified in Appendix C.

APPENDIX B

WORK CATEGORY/WORK CATEGORY ELEMENTS
 RF6011 WORK ITEM

<u>WORK CATEGORY</u>	<u>WORK CATEGORY ELEMENT</u>	<u>TITLE</u>
INMAOF		Information Management Office
	IMPLN	Planning
	IMBUD	Budgeting
	IMMGT	General Management
LIBRAR		Library
	LIBPL	Public Library Services
	LIBLR	Learning Resource Center
RECMAN		Records Management
	RMMAI	Mail Management
	RMFLE	File Management
	RMOTH	All Other
REPMAN		Reproduction Management
	REPFM	Forms Management
	REPPU	Publication Management
	REPCO	Copier Program
	REPPD	Print/Duplicating Support
	REPAO	All Other
INAUSU		Indirect Automation Support (Note 1)
	MIOEX	Miscellaneous Other Expense
INCOSU		Indirect Communication Support (Note 2)
	MIOEX	Miscellaneous Other Expense

Note 1: As a general rule, this work category will only be used to record automation costs of a general nature which benefit the command as a whole and/or may not be appropriately charged to the automation facility (RF50) work item. The cost of the following types of indirect automation support activities are properly chargeable to this work category: master planning; general management/supervision of the automation staff; requirements analysis; contract source selection, award and management; consolidation of requirements; technical review and approval of end-user automation plans, purchase requests and contracts;

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general and supervisory training; preparation of command-wide regulations, operating instructions and standard operating procedures; participation in meetings, working groups and task forces; negotiation of support agreements; review of draft regulations provided by higher headquarters, CEAP-IA support (data base management, resolution of system problems, system access approvals, password assignments and other like functions) and other general clerical and administrative activities as appropriate. This work category may also be used to record the cost of hardware/software installation, maintenance and repair in those instances in which it has been determined that it is not cost effective to record and distribute the cost of these services on a fee for service basis through the automation (RF50) facility account. This work category may not, under any circumstances, be used to record costs which should be recorded in and distributed from the automation (RF50) series of work categories to mask the true cost of the services being provided on a fee for service basis or to achieve lower, more acceptable billing rates or fees.

Note 2: As a general rule, this work category will only be used to record communication costs of a general nature which benefit the command as a whole and/or may not be appropriately charged to a Communication Facility (RF51) work item. The cost of the following types of indirect communication support activities are properly chargeable to this work category: master planning; general management/supervision of the communication staff; requirements analysis; contract source selection, award, and management; consolidation of requirements; technical review and approval of end-user communication plans, purchase requests and contracts; general and supervisory training; preparation of command-wide regulations, operating instructions and standard operating procedures; participation in meeting, working groups and task forces; negotiation of support agreements; review of draft regulations provided by higher headquarters and other general clerical and administrative activities as appropriate. This work category may not, under any circumstances, be used to record costs which should be recorded and distributed from the communication (RF51) series of work items to mask the true cost of the services being provided on a fee for service basis or to achieve and/or maintain low or more acceptable billing rates or fees.

APPENDIX 16-C

STANDARD CEFMS COMMAND INDICATOR CODES
 AUTHOMATED INFORMATION SYSTEMS

<u>SYSTEM NAME</u>	<u>ACRONYM</u>	<u>SYSTEM PROPONENTS</u>	<u>COMMAND INDICATOR CODE</u>
Acqn Project Scheduling Sys	APSS	CEHND	00113
AIS for Emergency Ops Centers	AISEOC	CECW	00328
Albq Dist Mgmt Info Sys	ADMIS	CESWA	00116
AMPRS - Local Pgms	AMPRSLP	CEMRD	00291
Annual Training Needs Survey Sys	ATNS	CESAM	00329
Application Distribution Sys	GAPPL	CECW	00002
Applied Programs Sys	APS	CENCD	00309
APPM/RM Data Base Recon	ARDBR	CEORP	00330
Architect-Engr Contract Admin Spt Sys	ACASS	CEMP	00003
Army Deis Data Sys	ADDS	CECPW-EM	00277
Auto Data Collection	BADAS	CESWL	00129
Auto Mgmt & Program Reporting Sys	AMPRS	CEMP	00005
Automated Review Mgmt Sys	ARMS	CEMP	00009
Automated Telephone Staff Sys	AUTOTEL	CESPL	00327
Automated Personal Property Mgmt	APPMS	CELD	00007
Automated Info Sys Inv Sys	AISIS	CEIM	00268
Automated Civilian Pers Sys	ACPS	CECPW-RI	00122
Automated Civilian Pers Sys	ACPS	CECPW-EM	00332
Automated Manpower Utilization Rept Sys	AMURS	CERM-U	00108
Automated Incident Reporting Sys	AIRS	CELMS	00124
Automated User Permit Sys	AUPS	CECW	00128
Automated Accounting Mgmt Sys	AAMS	CECPW-RI	00121
Automated Accounting MGMT SYS	AAMS	CECPW	00331
Automation Coastal Engr Sys	ACES	CECW	00006
Boring Log Micro Computer Sys	BORLOGS	CELMN	00130
BPA Register Database	BPARD	CEORP	00316
Bridge Mgmt Sys	BMS	CECW	00334

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<u>SYSTEM NAME</u>	<u>ACRONYM</u>	<u>SYSTEM PROPOSERS</u>	<u>COMMAND INDICATOR CODE</u>
Bridge Inventory Sys	BIS	CECW	00333
Budget Mgmt Sys	BMS	CENPP	00131
Budget Ledger Card Sys	BLCS	CENPA	00335
Building Load Analysis & Sys Thermo	BLAST	CEMP	00013
C/A Design & Drafting/GIS	CADD/GIS	CEMP	00336
CADD Sys User Support	CADD	CEMRO	00338
CAI For CEFMS	CAICEFMS	CECER	00337
Cannon Dam Performance Monitor	ADAS-CAN	CELMS	00134
Career Mgmt Program	CMS	CESAD	00322
CE Automated Legal Sys	CEALS	CECC	00017
CEFMS 4.2	APPMS-1	CELD-ZI	00339
Central Payroll Sys	CPL	CEMRD	00299
Chem Demil Suspense Tracking	HNDCH	CEHNC	00137
Civil Reporting Sys 72B	72B-Civ	CELMN	00287
COE Automation Plan - IA	CEAP-IA	CEIM	00346
COE Electronic Recordkeeping Info Sys	CEERIS	CEIM	00341
COE Financial Mgmt Sys	CEFMS	CERM	00020
COE Rsce & Military Mgmt	CERAMMS	CEMP	00276
COE Time, Attendance, and Labor	CETAL	CEMRD	00023
COE Library Info Sys	COELIS	CEHEC	00021
COE Mgmt Info Sys	COEMIS	CERM	00022
Computer Aided Design and Drafting	CADD	CENCR	00343
Computer Aided Supply Transactions	CASTLE	CELMN	00138
Computer Aided Drafting and Design	CADD	CESAS	00344
Computer Envir Res Data Sys	CERDS	CELMV	00029
Computer Aided Structural Engineering	GCASE	CECW	00028
Computer Aided Structural Engineering	CASE	CEWES	00027
Computer Aided Geotechnical Engineering	CAGE	CECW	00026
Computer Aided Design and Drafting	CADD	CEMP	00025
Computer Aided Cost Estimating Sys	CACES	CEMP	00024
Computer Aided Design and Drafting Sys	CADD	CELMN	00342

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<u>SYSTEM NAME</u>	<u>ACRONYM</u>	<u>SYSTEM PROPONENTS</u>	<u>COMMAND INDICATOR CODE</u>
Congressional Letter	CONGRESS	CENPA	00345
Construction Contractor Appraisal Support	CCASS	CEMP	00033
Construction Mgmt Sys	CMS	CEMRO	00300
Construction Appns PGM Contr & Exec (PAX)	CAPCES	CEMP	00140
Contingency Real Estate Support Team	CREST	CERE	00282
Contract Info Rept	CIMS	CENPA	00312
Corporate Data Mgmt Sys	CDMS	CENPS	00143
Corps Bulletin Board	CORPSBB	CECRL	00144
Corps Micro Mail	CORPMAIL	CEIM	00271
Corps Library	CORPS	CEMP	00034
Course Evaluation Sys	SCANTRON	CEHNC-TD	00146
CRREL Property Mgmt Sys	CPMS	CECRL	00149
Cultural and Archeological GIS	CAGIS	CESWD	00036
Customer Assistance Center Sys	CAC	CESAD	00319
CW O&M Automated Budget Sys	CWOMABS	CECW	00037
Data Encyclopedia	ENCYC	CEIM	00038
DD Form 1391 Processor Sys (PAX Application)	DD1391	CEMP	00039
Defense Civilian Personnel Data Sys	ACPERS	CEHR	00347
Design Criteria Info Sys	DCIS	CEMP	00153
DIM Business Process	DIM BP	CEIM	00270
Disbursement Blotter Register	DBR	CELMN	00288
Dredged Analysis Info Sys	DAIS	CENPS	00046
Dredging Info Sys	DIS	CECW	00047
E-Mail Mandatory Center of Expertise (MCX)	EMCX	CEIM	00349
E&S Career Referral Database	E&S	CEHR	00163
E&S Career Program Database	E&S	CEHR	00350
Electronic Timesheets	ETS	CENPA	00348
Electronic Orange Book	EOB	CESPL	00157
Emergency Mgmt Info Sys	EMIS	CESPK	00326
Employee Database	EDB	CEHR	00159
Engineer Design Project Mgmt Sys	EDPMS	CELMS	00160
Engr Div T&A Program	TIMETRAX	CELMN	00286
Engr Div Cost/Sched Control			

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<u>SYSTEM NAME</u>	<u>ACRONYM</u>	<u>SYSTEM PROPONENTS</u>	<u>COMMAND INDICATOR CODE</u>
Sys	COSTRAX	CELMN	00285
Enterprise Systems			
Engineering Environment	ESEE	CEIM	00351
EP1110-1-8 Calculation			
Program	CALC	CENPW	00161
Equipment Manual	EP1110-1	CECW	00352
Executive Info Sys	EIS	CESAD	00320
Executive Info Sys	EIS	CESAD	00353
Facility Planning Sys/SFA	FPS/SFA	CEMP	00050
Facility Resource Income			
Data	FRIDAYS	CELMN	00289
File Org & Cont Info Sys	FOCIS	CEMRD	00293
Finance & Accounting Data			
Entry Sys	FADES	CENPD-RM-F	00107
Finance and Accounting Local			
Programs	COEMISLP	CEMRD	00292
Finance and Accounting Data			
Entry	FADES	CENPD	00313
Financial Admin Mgmt Info			
Sys	FAMIS	CEMRD	00294
Flood Plan Mgmt Service			
For Villages	VILLAGE	CENPA	00310
Force Configuration	FORCON	CECW	00053
Frequency Mgmt Sys	FMS	CEIM	00168
FTE Work Year Reporting Sys	FTEWY	CEORP	00169
FTN City Database Mgmt Sys	FCBDMS	CENCS	00170
Functional Budget Sys	FBS	CEHNC	00172
Functional Repository For			
Enterprise Data	FRED	CEIM-ZP	00110
Geographic Info Sys	GIS	CELMN	00355
Geographic Info Sys	GIS	CEMRO	00354
Geographical Resource Anal			
Spt Sys	GRASS	CECER	00056
Geographical Info Sys	GIS	CECW	00177
GeoTech Instrumentation Sys	IDP	CEORP	00318
Help Desk Sys	HOTLINE	CENPA	00356
Historical Imaging Project	HIP	CEHO	00357
Homeowners Assistance Info			
Sys	LYSIS	CERE	00281
Homeowners Assistance			
Program Mgmt Info Sys	HAPMIS	CERE	00057
HP Maintenance Mgmt Sys			
for Tu	HPMAINT	CEMRK	00297
HQS Integration Facilities			

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<u>SYSTEM NAME</u>	<u>ACRONYM</u>	<u>SYSTEM PROPONENTS</u>	<u>COMMAND INDICATOR CODE</u>
Sys	HQIFS	CECPW-FA	00278
HTRW Lessons Learned Sys	HTRWLL	CEMP	00295
Huntsville Div Status Report	HNDSTAT	CEHNC	00182
Hydro Sys Seasonal Regulation	HYSSR	CENPD	00183
Hydrographic Survey Sys	HYDGRAF	CEORP	00315
Hydrographic Survey Sys	HYDROSS	CENCR	00358
Illinois Auto Data Acq Sys	IADAQ	CELMS	00290
IM Audiovisual Tracking Sys	IMATS	CENPP	00185
Info Network Construction Mgmt Income	INCOME-M	CESAM	00186
Info Network For Construction Mgmt	INCOME-S	CESAS	00058
Info Mgmt Procedure For Automation	IMPACT	CESAM	00359
Integrated Preventive Maintenance Sys	IPMS	CENPP	00096
Integrated Facilities Systems Mgmt	IFS-M	CECPW	00360
Integrated Logistics Sys	ILOGS	CELD	00059
Interpretive Service & Outreach Program	ISOP	CEORP	00317
Journal & Photographic Arts Trk	JOPGRATS	CESAM	00325
Knowledge Worker Sys	KWS	CEMP	00060
Lab Info MGMT Sys	LIMS	CEMRD	00361
Laboratory Info Mgmt Sys	LIMS	CEORD	00192
Laboratory Info Mgmt Sys, Corps-wide	LIMS	CEORD	00104
Law Library	LAW	CEHNC	00194
Life Cycle Project Mgmt Rpt Sys	LRS	CECW	00065
Life Cycle Project Mgmt	LCPM	CESA	00323
Lock Performance Monitoring Sys	LPMS	CECW	00066
Logistics Sys	LOGS	CELD	00362
Lower Mississippi Open River Survey	LMORS	CELMV	00197
Manage To Civilian Budget	MCB	CENPS	00199
Master Equipment List	MEL	CEHNC	00201
Mgmt Info Sys	MIS	CEHNC	00200
Micro-Computer Aided Cost Engineer	M-CACES	CEMP	00068

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<u>SYSTEM NAME</u>	<u>ACRONYM</u>	<u>SYSTEM PROPONENTS</u>	<u>COMMAND INDICATOR CODE</u>
Miscellaneous Commitment Documents	MCD	CENPA	00363
Missouri River Auto Data Sys	MRADS	CEMRD	00296
Modular Des Sys	KIT	CEMP	00069
Motorpool Sys	MTRPL	CENPA	00364
Natural Resources Mgmt Sys	NRMS	CECW	00204
Nesting Box Database Sys	NEST	CEORP	00314
Non-Structural Evaluation Numerical Models	NSE	CESPK	00206
NUMMOD		CERD	00365
Office Automation Support Info Sys	OASIS	CEHEC	00070
Open Plan	OPEN	CENCD	00071
Operating Budget Resource Analysis Sys	COBRA	CERM	00035
Operation Budget Execution Sys	OBES	CESPL	00072
Operations Maintenance of Navigation I.	OMNI3	CENCR	00366
Operations & Maintenance Business Information Link	OMBIL	CEWRC-NDC	00109
Pavement-Computer Assisted Structural Eval	PCASE	CEMP	00076
PC ENG Form 3086	PC3086	CEMP	00080
Plan Room Automation	PRA	CESPK	00217
Plan, Schedule, Budget Sys	PSB	CECER	00216
Port Facilities Sys	PFS	CECW	00219
Ports & Waterways Info Mgmt Sys	PWIMS	CEWRC	00367
Powerplant Control Sys	PPCS	CEMRO	00303
Powerplant Control Sys Repl	PPCS-2	CEMRO	00304
Preventive Maintenance Sys	PMS	CEORP	00221
Price Dam Performance Monitoring	ADAS-MP	CELMS	00222
Prioritization O&M Maintenance Projects	QUADRANT	CEWRC	00223
Program Review And Analysis	PR&A	CEHNC	00224
Programming, Admin & Execution	PAX	CEMP	00081
Project Related Data Sys	PRDS	CESAS	00227
Project Resource Operating Sys	PROS	CENAB	00085
Project Maint Mgmt Sys	PMMS	CEMRO	00302
Project Execution & Tracking	PETS	CESPN	00083
Project Mgmt Info Sys	PROMIS	CEMP/CECW	00084

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<u>SYSTEM NAME</u>	<u>ACRONYM</u>	<u>SYSTEM PROPOSERS</u>	<u>COMMAND INDICATOR CODE</u>
Project Managers 497-Reports	PM497	CELMN	00284
Purchase Req & Commit Sys	PRC	CENAO	00307
R&D Mgmt Info Sys	RDMIS	CERD	00091
R&E Career Program Database	R&E	CEHR	00368
RAT Query For ADMS/District	RATQUERY	CENPA	00369
Real Estate Cost and Analysis Program	RECAP	CERE	00231
Real Estate Systems Support Center	RSSC	CERE	00371
Real Estate MGT Info Sys	REMISMOD	CERE	00372
Real Estate Online Documentation Sys	REODS	CERE-PS	00106
Real Estate Corp Info Sys	RECIS	CERE	00279
Real Estate Mgmt Info Sys	REMIS	CERE	00086
Real Estate Geo Info Sys	REGIS	CERE	00280
Records Mgmt Info Mgmt Sys	RIMS	CENPS	00232
Recruiting Facilities Mgmt Info Sys	RFMIS	CERE	00087
Regulatory Analysis Mgmt Sys	RAMS	CECER	00088
Regulatory Analysis MGMT Sys	RAMS	CECW	00370
Regulatory Imaging Database	RIDB	CENPA	00233
Reliability Program For PC	RPPC	CECPW	00234
Relief Wells Inv for Corps Levees and Dams	RWI	CECW	00373
Relief Well Design Sys	RWDS	CELMN	00235
Requirement State Mgmt Sys	RSMS	CEIM	00269
RES MEG Info Sys	RMIS	CEHNC	00237
Reservoir Calculation Program	RESCAL	CESPL	00238
Resident Mgmt Sys	RMS	CEMP	00090
SADBU	SADBU	CEDB	00374
Safety Info Mgmt Sys	SIMS	CESO	00092
Safety Health & Risk To Environment	SHARE	CESO	00242
Scheduler For Overnight Network Processing	BATCHER	CENPA	00375
Service & Supply Contractor Appraisal Support S.	SSCASS	CEPR	00376
SF-52 Tracking Sys	SF52	CENPS	00244
SHOAL Transit Simulation Sys	SHOALS	CENPA	00377
Shop Drawings Submittal Reg	SUBMITAL	CENPA	00311
SPECSINTACT	SI	CEMP	00272
Superfund Life Cycle Rept			

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<u>SYSTEM NAME</u>	<u>ACRONYM</u>	<u>SYSTEM PROPONENTS</u>	<u>COMMAND INDICATOR CODE</u>
Sys	SFUNDLRS	CEMP	00273
Supervision & Administration Report	S&A RPT	CESPL	00250
Support To MRK Computer Aided Design	CADD	CEMRK	00378
Teach Coach & Assist Sys	TCA	CESAD	00321
TEC Mgmt Info Sys	TECMIS	CETEC	00093
Technical Services Info Sys	TSIS	CENPA	00379
Telemetry Reporting Software	REPORT	CESPL	00253
Telemetry Collection	TELCOL	CESPL	00252
Text Searchable Document Sys	TEXTSEAR	CEMRD	00301
TITLE	TITLE	CEDB	00380
Training Mgmt Info Sys	TMIS	CEHNC	00097
Trouble Desk Hot Line Info Trk	HOTLINE	CENAO	00306
Vehicle Info Mgmt Sys	VIMS	CELD	00098
Visitor Estimation and Reporting Sys	VERS	CECW	00381
Visitor Est & Reporting Sys	VERS	CECW	00260
Wapappelo Dam Performance Mon	ADAS-WAP	CELMS	00261
Warehouse Inventory Sys	WIS	CENP	00099
Warehouse Inventory Control Sys	WICS	CELMK	00262
Water Control Data Sys	WCDS	CECW	00100
Water Demand Forecasting Model	IWR-MAIN	CEWRC	00101
Water Control Data Sys	WCDS	CENCR	00382
Waterborne Commerce Statistics	WCSC	CECW	00102
Work Request Tracking Sys	WRTS	CESAJ	00324

APPENDIX D

STANDARD CEFMS COMMAND INDICATOR CODES

AUTOMATED INFORMATION SYSTEM PHASES

<u>PHASE</u>	<u>COMMAND INDICATOR CODE</u>
Program phase (Phase 0 -III)	PGM00
Operation & Support phase (Phase IV)	OPS00
Enhancement (Phase IV improvements)	ENHAN

APPENDIX E

SCHEDULE OF SHOP AND FACILITIES
 VW/RF30-VW/RF59 ACCOUNTS

<u>ACCOUNT</u>	<u>INDEPENDENT</u> <u>EVENT</u>	<u>NOMINAL</u> <u>BALANCE</u>	<u>ZERO</u>
VW/RF30	RESERVED		
VW/RF31	CEAP-IA OPERATIONS	X	
VW/RF32	VISUAL INFORMATION (VI)	X	
VW/RF33	RESERVED		
VW/RF34	GSA RENTAL (SLUC)		X
VW/RF35	O&M FLAT RATE S&A CLEARING		X
VW/RF36	RESERVED		
VW/RF37	HQUSACE - OVEST TEAM	X	
VW/RF38	RESERVED		
VW/RF39	RESERVED		
VW/RF40	SHOP AND YARDS OPERATIONS	X	
VW/RF41	LABORATORY OPERATIONS	X	
VW/RF42	GARAGE OPERATIONS	X	
VW/RF43	PRINTING CLEARING ACCOUNT	X	
VW/RF44	MAJOR SUBORDINATE COMMAND (MSC) FUNCTIONS		X
VW/RF45	RESERVED		
VW/RF46	DEPRECIATION USE FREE PERMIT		X
VW/RF47	GOVERNMENT CONTRIBUTIONS		X
VW/RF48	SURVEY PARTIES	X	
VW/RF49	CORE DRILL OPERATIONS	X	
VW/RF50	AUTOMATION	X	
VW/RF51	TELECOMMUNICATIONS	X	
VW/RF52	CENTERS OF EXPERTISE	X	
VW/RF53	RESERVED		
VW/RF54	MILITARY CONSTRUCTION S&A CLEARING		X
VW/RF55	CONSOLIDATED SUPPORT CENTERS		
VW/RF56	RESERVED		
VW/RF57	RESERVED		
VW/RF58	JOB-SITE LABOR		X
VW/RF59	OTHER FACILITIES SERVICES	X	

APPENDIX F

FISCAL YEAR BUDGET/COST SCHEDULE
FY 19__

Shop or Facility
Account Number
NOMINAL BALANCE

Fiscal Year Budget	Actual Thru 1st Qtr	Actual 2nd Qtr	Actual 3rd Qtr	Actual 4th Qtr
--------------------------	---------------------------	-------------------	-------------------	-------------------

Income:
Sales:
Interfund
Total Income

Expense:
Labor
Material & Supplies
Repairs
Depreciation
Plant Increment
Insurance
Other (Specify)
Total Expense

CFY Gain or Loss (-)

BFY Gain or Loss (-)

EFY Gain or Loss (-)

CFY = Current Fiscal Year Activity
BFY = Beginning Fiscal Year Balance
EFY = Ending Fiscal Year Balance

CHAPTER 17

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

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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

*

* 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.

*

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.

* 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)

*

* 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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APPENDIX A

PAYROLL ADVANCES AND SUPPORTING DOCUMENTATION

17-A-1. Purpose. The following guidelines are to assist USACE Commands in reconciling their payroll advance accounts with the Omaha District records.

17-A-2. Backup Documentation.

a. The Central Payroll Office (CPRO) mails SF 1166s following each pay cycle or after any supplemental payments. Any questions regarding SF 1166s or attachments should be directed to the CPRO.

b. Following the close of each month, the Revolving Fund Accounting Unit, Omaha District, will forward each USACE Command a status of Revolving Fund Cost and Operating Accounts (V-2 Report) and a copy of the Register of Accepted Transactions (RAT) printout. In addition, a USACE Command may receive one or all of the following supporting documents: Schedule of Canceled or Undelivered Checks (SF 1098); Collection Voucher (SF 1114-B); Voucher and Schedule of Withdrawals and Credits (SF 1081); COEMIS-Accounting Transfer Entry/Reference Document (ENG Form 4479); and COEMIS-Accounting Entry/Reference Document (ENG Form 4480 (Auto)). Questions concerning this documentation should be directed to the Omaha District Revolving Fund Accounting Unit, at (402) 221-4350 or 3926.

(1) The V-2 Report is an Omaha District report that provides each USACE Command with the following information:

Beginning FY Balance - Accounting Element (A/E) 200
Advances - A/E 305 for current month and current FY
Actual - A/E 306 for current month and current FY
Total Expenses for current month and current FY
Total Income for current month and current FY
Balance at end of period for current month and current FY

Most items are self-explanatory. The cumulative total for advance (A/E 305) is the amount that must be reconciled each quarter with the Omaha District for each reconciliation. Additionally, actual (A/E 306) includes actual payroll expenses as well as any miscellaneous transactions processed. The cumulative balance at the end of the period is the amount that

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should be reconciled to the balance in the USACE Commands advance accounts each month following receipt of the documentation.

(2) The RAT provides a detailed listing of all transactions entered during the month. Transactions are easily identifiable by document number. A schedule of the types of documents USACE Commands will receive and an explanation of their effect on their advance account maintained in Omaha is provided on page 17-A-5.

(3) The SF 1081 (page 17-A-6) is an official record of transfer of funds. The document number used on this form will not appear on the RAT. A receivable or payable will appear instead depending on the action taken (page 17-A-7).

17-A-3. Reconciliation of the Omaha Advance Account.

a. When the V-2 Report and RAT are received, backup documentation will be matched to the entries on the RAT. To verify that payroll expenses have been recorded correctly, identify the SF 1166s that were disbursed for the month (page 17-A-8). The net payroll amount will appear on the RAT as an "MD" transaction and the payroll deductions will appear as "TX" transactions (page 17-A-9). The net payroll plus the deductions listed on the RAT should agree with the gross payroll amount on the SF 1166.

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b. After all the transactions on the RAT have been verified, the next step is to balance the V-2 Report ending balance. Take the prior month*s balance and net all transactions

* processed for the period (pages 17-A-14 through 17-A-17). Periodically adjustments may be made to payroll advances to compensate for transactions which are not reflected on the SF 1166. These types of transactions are covered in c. below. Keep in mind that a large income balance (negative amount) at the end of a month may be explained by an advance being entered into COEMIS and the actual payroll expense for that pay period not being recorded until the following month. There must never be a large debit balance in the advance account.

c. Adjustments to the advance accounts for amounts not included on the regular SF 1166 are sometimes required. Omaha District uses an SF 1081 to record these types of adjustments. Examples provided (pages 17-A-18 through 17-A-21) are for recoupment of overpayment of salary and recoupment of erroneous payment of lump-sum annual leave. SF 1081s with the advance account (VW912) shown on the "Billing Agency" side will require a negative "TJ" to be input by the USACE Command. Conversely, if the advance account (VW912) appears on the "Customer Agency" side a positive "TJ" is required.

17-A-4. Reconciliation of USACE Command Advance Accounts (VW470005 and VW931000) With the Omaha Advance Account.

a. The worksheet and supporting documentation on pages 17-A-22 through 17-A-34 are provided as a sample for use in reconciling the USACE Command advance accounts to the Omaha advance account as reflected on their V-2 Report. The worksheet can also be utilized as a tool in determining the amount to advance to Omaha and in determining the actual fringe benefits percentage. Amounts entered are taken directly from the advance ENG Form 4480, "TH" transaction; the SF 1166; and any other documentation received from Omaha (see paras 17-A-2 and 17-A-3 above).

b. The balance of the advance accounts within COEMIS should equal the Advance Balance Reconciled with Omaha (line on worksheet) plus Total Advances Sent minus Total Payroll lines on the worksheet. This amount should equal the balance of the Omaha advance account on their V-2 Report. Worksheet adjustments may be required to either the USACE Command balance or the Omaha balance for transactions entered near the end of the month but not received in time by the other. Normally the balance of the USACE Command advance accounts should be positive and the balance of the Omaha account should be negative. Example: If VW470005 and VW93000 when added together equal \$1,000,000.00 and the V-2 report shows a balance of \$<1,000,000.00>, the accounts are in balance.

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- * c. Another facet in reconciling the advance account is determining the sufficiency of the amount in the USACE Command accounts. There must always be a sufficient debit balance within the VW470005 and the VW931000 accounts to cover any actual payrolls which have not been processed. Example: A USACE Command with pay periods ending 12 August and 26 August, must have a debit balance in the advance accounts as of 31 August to cover pay period ending 26 August. Actuals through 12 August will have been received and processed during the month and the advance for 26 August was due in Omaha by Friday the 1st of September.

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TRANSACTIONS APPEARING ON OHARA DISTRICT RAT

FORM #	BACK-UP	TRANSACTION CODE	DOCUMENT TYPE	INCREASE/DECREASE	INCOME/EXPENSE	TRANSACTION TYPE
4480	N	AR	L#	Increase	Income	Payroll Advance
1114-B	Y	DG	B#	Decrease	Expense	Accounts Receivable
1098	Y	DG	B#	Decrease	Expense	Accounts Receivable
1081 (Billing Agency)	Y	DG	B#	Decrease	Expense	Accounts Receivable
4480	N	DJ	B#	Increase	Expense	Cancel Accounts Receivable
1166 (Net Payroll)	Y*	MD	F#	Increase	Expense	Accounts Payable
4480	Y	MD	F#	Increase	Expense	Accounts Payable
1081 (Customer Agency)	Y	MD	F#	Increase	Expense	Accounts Payable
1166 (Deductions)	Y*	TX	J#	Increase	Expense	Payroll Deductions
4479	Y	VG	L#	Increase or Decrease	Expense	Correcting Adjustment

* Back-up received separately from CPO

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STANDARD FORM 1081
 Revised September 1982
 Department of the Treasury
 I TFRM 2-2500

**VOUCHER AND SCHEDULE
 OF WITHDRAWALS AND CREDITS**

LARGE AND CREDIT WILL BE REPORTED ON CUSTOMER AGENCY STATEMENT OF TRANSACTIONS FOR ACCOUNTING PERIOD ENDING		31 Jan 1988		Transaction Date 25 Jan 1988	
				Document No. AC04-88-0101	
CUSTOMER AGENCY			BILLING AGENCY		
Agency Location Code (ALC)	Customer Agency Voucher No.	Agency Location Code (ALC)	Billing Agency Voucher No.		
5521		5521			
DEPARTMENT BUREAU ADDRESS	DEPARTMENT OF THE ARMY CORPS OF ENGRS, OMAHA DISTRICT 215 NORTH 17TH STREET OMAHA, NE 68102-4978	DEPARTMENT BUREAU ADDRESS	DEPARTMENT OF THE ARMY CORPS OF ENGRS, OMAHA DISTRICT 215 NORTH 17TH STREET OMAHA, NE 68102-4978		
SUMMARY			SUMMARY		
APPROPRIATION, FUND, OR RECEIPT SYMBOL	AMOUNT	APPROPRIATION, FUND, OR RECEIPT SYMBOL	AMOUNT		
96X6275 KANSAS CITY TAX HE0560-0	\$642.93	96X4902 VW912050-0	\$642.93		
UST AGREE WITH BILLING AGENCY TOTAL)	TOTAL	(MUST AGREE WITH CUSTOMER AGENCY TOTAL)	TOTAL		
	\$642.93		\$642.93		

Details of charges or reference to attached supporting documents

CIA - Kansas City Tax was collected at an erroneous rate due to payroll system problems. Supplemental Voucher #3092 dated 1/19/88 was issued to refund the erroneous collections to the appropriate employees.

This SF 1081 reduces the Kansas City Tax Account and credits the payroll account for the refund on the supplemental vouchers.

BILLING AGENCY CONTACT:
 PREPARED BY _____
 APPROVED BY _____
 TELEPHONE NO. _____

CERTIFICATION OF CUSTOMER OFFICE

I certify that the items listed herein are correct and proper for payment from and to the appropriation(s) designated.

25 Jan 1988

 (Date)

NANCY J. PFEFFER, CHIEF, CIVIL ACCTG SECTION

 (Authorized administrative or certifying officer)

NSN 7540-00-634-4234
 PREVIOUS EDITION NOT USABLE

1081-108-01

Triplicate-Return Accomplished Copy to Billing Office

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PROG	203P551T	REGISTER OF ACCEPTED TRF	ION\$ REPORT	00000400	PAGE 785			
RUN	88/02/09	OHAMA	CZ					
OPTIO	51T00010015							
PGM	N D CM D OC DATE BC RC C TC/ C O	Q1 TO WORKCODE MULTI-TO	FROM WORKCODE MULTI-FRM	AMOUNT	DOC-NO SERIAL			
/ D CD I RD	ED 1 FAC 1 F 02-ADP WORKCODE DRJ A/E	AMOUNT	DOC-NO REF-DOC	0-REF-DOC	PASSBACK-WKCD			
A O S G	C 4 7 C 17-ADP WORKCODE SSW	BUD-EL A/E MRS	AMOUNT	CDS TRF BRDN F-MR DC	DOC-NO			
B C	ORG INDEX 05-FAC WORKCODE MANUAL	RATE-1	RATE-2	RATE-3	RATE-4	RATE-5	ULT-CHG-WKCD	
651	0 0 0 2 00	880128 00 00 0 TX	0	VW91204000000000	3060252	3025.09	JO4882337	00000
651	0 0 0 2 00	880128 00 00 0 TX	0	VW91204000000000	3060252	23379.87	JO4882337	00000
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651	0 0 0 2 00	880128 00 00 0 TX	0	VW91204000000000	3060252	12341.40	JO4882337	00000
651	0 0 0 2 00	880128 00 00 0 TX	0	VW91204000000000	3060252	921.25	JO4882337	00000
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651	0 0 0 2 00	880128 00 00 0 TX	0	VW91204000000000	3060252	56802.92	JO4882337	00000
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65C	0 1 2 2	880111 03 02	AR	VW91204000000000	0000 305	418294.06	LO4881102	
65C	0 1 2 2	880125 03 02	AR	VW91204000000000	0000 305	1892886.69	LO4881106	
65C	0 1 2 2	880125 03 02	AR	VW91204000000000	0000 305	462051.95	LO4881106	
65E	0 1 2 2	880128 05 02	DG	1	VW91205000000000	0252 306	27.22	FO4880738
65E	0 1 2 2	880128 05 02	DG	1	VW91205000000000	0252 306	167.81	FO4880738
65E	0 1 2 2	880128 05 02	DG	1	VW91205000000000	0252 306	28471.37	FO4880738
65E	0 1 2 2	880127 05 02	DG	1	VW91205000000000	0252 306	907.75	FO4880738
65E	0 1 2 2	880127 05 02	DG	1	VW91205000000000	0252 306	642.92	FO4880738
65E	0 1 2 2	880112 05 02	DG	3	VW91205000000000	0252 306	8.53	FO4880738
65E	0 1 2 2	880126 05 02	DG	3	VW91205000000000	0252 306	13.73	FO4880738
65M	0 1 2 2	880114 46 02	MO	1	VW91205000000000	0252 306	783232.44	FO4880738
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65M	0 1 2 2	880119 46 02	MO	1	VW91205000000000	0252 306	642.93	FO4880738
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65M	0 1 2 2	880126 46 02	MO	1	VW91205000000000	0252 306	8.53	FO4880738
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65T	0 0 0 2 00	880126 00 00 0 TX	0	VW91205000000000	3060252	6717.10	JO4882110	00000

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VOUCHER AND SCHEDULE OF PAYMENTS
 STANDARD FORM NO. 1166

U.S. ARMY CORPS OF ENGINEERS SCHEDULE #F1A
 CENTRAL PAYROLL OFFICE SHEET 1 OF 300483
 P.O. BOX 1439, DTS, OMAHA, NE. 68101 DATE 14JAN88
 AGENCY STATION NO: S96252 SYMBOL NO 5521
 PAID BY: FINANCE & ACCTG. OFFICER, OMAHA DIST. COE OMAHA, NE 68101
 APPROPRIATION SUMMARY: 96X4902 REVOLVING FUND COE 447259.10

L. W. MASCHINO
 Finance & Acctg Officer
 Omaha Dist. COE
 Omaha, NE 68102

NET PAYROLL FOR PERIOD:	20DEC87-02JAN88	241879.26
24X8135.8 OFC PERS MGMT		74183.90
CSRS RETIREMENT: SEE ATTACH	46286.25	
EMPLOYEES:	22899.65	
EMPLOYER:	23386.60	
FERS RETIREMENT: SEE ATTACH	5513.25	
EMPLOYEES:	375.54	
EMPLOYERS:	5137.71	
HEALTH BENEFITS	18485.56	
EMPLOYEES:	5615.82	
EMPLOYER:	12869.74	
LIFE INSURANCE:	3666.39	
EMPLOYEES:	2876.84	
EMPLOYER:	789.55	
MILITARY SVC. CREDSEE ATTACH		
CSRS:	50.85	
FERS:	0.00	
CIVILIAN SVC CRED	0.00	
REEMPL ANNUITANT: SHAVER	181.60	
TREASURER OF THE UNITED STATES		79625.93
96F3875 DEPOSIT FUNDS:	77155.93	
(.2) FED INC TAX:	52904.59	
(.3) FICA:		
EMPLOYEE:	4950.52	
EMPLOYER:	4950.52	
(.5) MEDICARE:		
EMPLOYEE:	4763.03	
EMPLOYER:	4763.03	
(.01) TSP CONTRIB:		
EMPLOYEE:	3867.29	
GOVT BASIC:	278.52	
GOVT MATCHING:	668.96	
1% FID. INS:	9.47	
96X6050 U.S. SAVINGS BONDS:	2470.00	
96X6083 CHARITY CONTRIBUTION		391.50
96X6134 SAVINGS ALLOTMENTS:		31737.00
96X6275 STATE TAX: MI522.21 NY16303.55 PA88.82		18250.68
	OH1211.78 WI124.32	
96X6275 CITY TAX: CLE307.21 DET167.00 TOL187.00		661.21
96X6875.1 COLL FOR OTHERS:		0.00
96X3975.6 COLLECTIONS: SEE ATTACH		95.00
96X0075 UNION DUES:		434.62
EARNED INCOME CREDIT:		0.00
QUARTERS & UTILITIES:	183.96	
CASH AWARDS: (0)	0.00	
GRAND TOTAL:		447259.10

JAN 14 88

L. W. MASCHINO
 Finance & Acctg Officer
 Omaha District C of E
 Omaha, NE 68102-4978
 Symbol No. 5521

DATE: 14JAN88
 AUTHORIZED CERTIFYING OFFICER: D. R. Pierce
 PURSUANT TO AUTHORITY VESTED IN ME, I CERTIFY THAT THE ITEMS LISTED
 HEREIN ARE CORRECT AND PROPER FOR PAYMENT FROM THE APPROPRIATION(S)
 DESIGNATED HEREON OR ON SUPPORTING VOUCHERS. D. R. PIERCE, AUTH. CERTIFYING OFFICER
 FOR: L. W. MASCHINO F&AO

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REGISTER OF ACCEPTED TRA										'GMS REPORT										PAGE 798									
QMAHA										CZ										00000400									
PGM	N	D	CM	D	DC	DATE	BC	RC	C	TC/	C	O	O	1	TO	WORKCODE	MULTI-	TO	FROM	WORKCODE	MULTI-FRM	AMOUNT	DOC-NO	SERIAL					
/	D	CD	I	RD	A	0	S	G	C	ED	1	F	0	2	ADP	WORKCODE	OBJ	A/E	AMOUNT	DOC-NO	REF-DOC	O-REF	DOC	PASSBACK-WKCD					
A	0	S	G	C	ED	1	F	0	2	ADP	WORKCODE	SSN	MANUAL	INDEX	OS-FAC	WORKCODE	MANUAL	SSN	MANUAL	INDEX	OS-FAC	WORKCODE	MANUAL	SSN					
B	C	T																											
651	0	0	0	0	2	00	880128	00	00	0	TX	0	0	0	0	VW912100000000	0000	3060252						00000					
651	0	0	0	0	2	00	880128	00	00	0	TX	0	0	0	0	VW912100000000	0000	3060252						00000					
65C	0	0	1	2	00	880115	03	02	AR							VW912100000000	0000	305	700000.00	LO4881103				00000					
65E	0	1	1	2	00	880129	03	02	AR	1						VW912100000000	0000	305	700000.00	LO4881108				00000					
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65E	0	1	1	2	00	880108	05	02	DG	3						VW912100000000	0252	306	40.74	804880005				00000					
65E	0	1	1	2	00	880108	05	02	DG	3						VW912100000000	0252	306	117.54	804880008				00000					
65M	0	1	1	2	00	880114	46	02	MD	1						VW912100000000	0252	306	241879.26	FO4880397				00000					
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651	0	0	0	0	2	00	880128	00	00	0	TX	0	0	0	0	VW912100000000	0000	3060252						00000					
651	0	0	0	0	2	00	880128	00	00	0	TX	0	0	0	0	VW912100000000	0000	3060252						00000					
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651	0	0	0	0	2	00	880128	00	00	0	TX	0	0	0	0	VW912100000000	0000	3060252						00000					
651	0	0	0	0	2	00	880128	00	00	0	TX	0	0	0	0	VW912100000000	0000	3060252						00000					
651	0	0	0	0	2	00	880128	00	00	0	TX	0	0	0	0	VW912100000000	0000	3060252						00000					
651	0	0	0	0	2	00	880128	00	00	0	TX	0	0	0	0	VW912100000000	0000	3060252						00000					
651	0	0	0	0	2	00	880128	00	00	0	TX	0	0	0	0	VW912100000000	0000	3060252						00000					
651	0	0	0	0	2	00	880128	00	00	0	TX	0	0	0	0	VW912100000000	0000	3060252						00000					
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651	0	0	0	0	2	00	880128	00	00	0	TX	0	0	0	0	VW912100000000	0000	3060252						00000					
651	0	0	0	0	2	00	880128	00	00	0	TX	0	0	0	0	VW912100000000	0000	3060252						00000					
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 5 Jun 92

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VOUCHER AND SCHEDULE OF PAYMENTS
 STANDARD FORM NO. 1166

U.S. ARMY CORPS OF ENGINEERS SCHEDULE # 300560
 CENTRAL PAYROLL OFFICE SHEET 1 OF A3A
 P.O. BOX 1439, DTS, OMAHA, NE. 68101 DATE JAN 28 1988
 AGENCY STATION NO: S96252 SYMBOL NO 5521
 PAID BY: FINANCE & ACCTG. OFFICER, OMAHA DIST. COE OMAHA, NE 68101
 APPROPRIATION SUMMARY: 96X4902 REVOLVING FUND COE 1092573.08

L. W. MASCHINO
 Finance & Acctg. Officer
 Omaha Dist. COE
 Omaha, NE 68102

NET PAYROLL FOR PERIOD: JAN 02-16 619916.26
 24X8135.0 OFC PERS MGMT 202206.32
 CSRS RETIREMENT: SEE ATTACH 107415.79
 EMPLOYEES: 53463.20
 EMPLOYER: 53952.59
 FERS RETIREMENT: SEE ATTACH 13877.96
 EMPLOYEES: 945.31
 EMPLOYERS: 12932.65
 HEALTH BENEFITS 68846.86
 EMPLOYEES: 19466.90
 EMPLOYER: 49379.96
 LIFE INSURANCE: 9409.71
 EMPLOYEES: 7444.19
 EMPLOYER: 1965.52
 MILITARY SVC. CRED
 CSRS: 0.00
 FERS: 0.00
 CIVILIAN SVC CRED 0.00
 REEMPL ANNUITANT: SEE ATTACH 2656.00
 TREASURER OF THE UNITED STATES 199666.60
 96F3875 DEPOSIT FUNDS: 191099.10
 (.2) FED INC TAX: 134275.29
 (.3) FICA:
 EMPLOYEE: 10703.47
 EMPLOYER: 10703.47
 (.5) MEDICARE:
 EMPLOYEE: 11661.24
 EMPLOYER: 11661.24
 (.01) TSP CONTRIB:
 EMPLOYEE: 9528.73
 GOVT BASIC: 841.62
 GOVT MATCHING: 1698.64
 1% FID. INS: 25.40
 96X6050 U.S. SAVINGS BONDS: 8567.50
 96X6063 CHARITY CONTRIBUTION 1259.15
 96X6134 SAVINGS ALLOTMENTS: 35215.00
 96X6275 STATE TAX: AR 19.09 IL 3154.10 27795.59
 MD 24622.40
 96X6275 CITY TAX: STL 5995.60
 96X6275.1 COLL FOR OTHERS: 0.00
 96X3875.6 COLLECTIONS: SEE ATTACH 67.03
 96X6075 UNION DUES: 451.53
 EARNED INCOME CREDIT: 0.00
 QUARTERS & UTILITIES: 0.00
 CASH AWARDS: 12 8073.00
 GRAND TOTAL: 1092573.08

L. W. MASCHINO
 Finance & Acctg. Officer
 Omaha Dist. COE
 Omaha, NE 68102
 Symbol No. 5521

JAN 28 88

DATE: JAN 28 88
 AUTHORIZED CERTIFYING OFFICER: *K. Schaefer*
 PURSUANT TO AUTHORITY VESTED IN ME, I CERTIFY THAT THE ITEMS LISTED
 HEREIN ARE CORRECT AND PROPER FOR PAYMENT FROM THE APPROPRIATION(S)
 DESIGNATED HEREON OR ON SUPPORTING VOUCHERS.

K. SCHAEFER, AUTH. CERTIFYING OFFICER
 FOR L.W. MASCHINO FA&O

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REGISTER OF ACCEPTED TRANSACTIONS REPORT										PAGE 782																			
OMAHA										C2																			
PGM	N	D	CH	D	OC	DATE	BC	RC	C	TC/	C	D	O	1	T	TO	FROM	WORK	CODE	MULTI	FRM	AMOUNT	DOC	NO	SERIAL				
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OMAHA DISTRICT 203C026A-5 STATUS OF REVOLVING FUND COST AND OPERATING ACCOUNTS 31 JAN 88 PAGE 0480

REPORT ACCOUNT	TASK	F/T	ORG	DESCRIPTION	CURRENT MONTH	CURRENT FISCAL YEAR	BUDGET FOR CURRENT FY	REMAINING FY BALANCE
2100				PHILADELPHIA DIST				
91 2100 000 0000				PHILADELPHIA DIST				
				300 BALANCE BEGINNING OF FY (+ 0		\$170,818.53		
				302 ADVANCE	\$1,599,938.80	\$8,349,822.00		0.00
				306 ACTUAL				
				SUB-TOTAL EXPENSES	\$1,599,938.80	\$8,349,822.00		
				SUB-TOTAL INCOME	\$1,721,738.80	\$7,977,022.00		
				SUB-TOTAL BAL END OF PERIOD	\$8,269.98	\$527,181.55		
91 2100				PHILADELPHIA DIST				
				GRAND TOTAL EXPENSES	\$1,599,938.80	\$8,349,822.00		
				GRAND TOTAL INCOME	\$1,721,738.80	\$7,977,022.00		
				GRAND TOTAL BAL END OF PERIOD	\$8,269.98	\$527,181.55		
								743,890.50
								7.00
								18.99
								491.15
								330.65
								214.14
								383,967.42
								409,513.27
								294,318.91
								303,121.27
								700,000.00
								700,000.00
								752,159.00

OMAHA DISTRICT 203C026A-5 STATUS OF REVOLVING FUND COST AND OPERATING ACCOUNTS 31 JAN 88 PAGE 0481

V2-REPORT ACCOUNT	TASK	F/T	ORG	DESCRIPTION	CURRENT MONTH	CURRENT FISCAL YEAR	BUDGET FOR CURRENT FY	REMAINING FY BALANCE
91 2110				BUFFALO DIST				
91 2110 000 0000				BUFFALO DIST				
				300 BALANCE BEGINNING OF FY (+ 0		\$567,113.31		
				302 ADVANCE	\$1,330,098.00	\$8,270,000.00		
				306 ACTUAL	\$901,481.55	\$8,067,617.56		
				SUB-TOTAL EXPENSES	\$901,481.55	\$8,067,617.56		
				SUB-TOTAL INCOME	\$1,330,098.00	\$8,270,000.00		
				SUB-TOTAL BAL END OF PERIOD	\$428,616.45	\$971,493.75		
91 2110				BUFFALO DIST				
				GRAND TOTAL EXPENSES	\$901,481.55	\$8,067,617.56		
				GRAND TOTAL INCOME	\$1,330,098.00	\$8,270,000.00		
				GRAND TOTAL BAL END OF PERIOD	\$428,616.45	\$971,493.75		

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REGISTER OF ACCEPTED TRANS- QNS REPORT										PAGE 795										
PGM N	D	CH	D	OC	DATE	BC	RC	C	TC/	C	D	O	I	T	TO	WORKCODE	MULTI-FRM	AMOUNT	DOC-NO	SERIAL
										00000400										
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651	0	0	0	2	00	880128	00	00	0	TX	0	0	0	0	0	VW912100000000	3060252	24936.80	JO4882202	00000
651	0	0	0	2	00	880126	00	00	0	TX	0	0	0	0	0	VW912100000000	3060252	91330.89	JO4882202	00000
650	0	1	2	2	880115	03	02	AR												
650	0	1	2	2	880129	03	02	AR												
650	0	1	2	2	880127	05	02	AR												
650	0	1	2	2	880108	05	02	DG												
650	0	1	2	2	880108	05	02	DG												
654	0	1	12	2	880114	46	02	MD												
654	0	1	12	2	880128	46	02	MD												
651	0	0	0	2	00	880126	00	00	0	TX	0	0	0	0	0	VW912100000000	3060252	181.60	JO4882118	00000
651	0	0	0	2	00	880126	00	00	0	TX	0	0	0	0	0	VW912100000000	3060252	5137.71	JO4882118	00000
651	0	0	0	2	00	880126	00	00	0	TX	0	0	0	0	0	VW912100000000	3060252	23386.60	JO4882118	00000
651	0	0	0	2	00	880126	00	00	0	TX	0	0	0	0	0	VW912100000000	3060252	375.54	JO4882118	00000
651	0	0	0	2	00	880126	00	00	0	TX	0	0	0	0	0	VW912100000000	3060252	22899.65	JO4882118	00000
651	0	0	0	2	00	880126	00	00	0	TX	0	0	0	0	0	VW912100000000	3060252	31737.00	JO4882118	00000
651	0	0	0	2	00	880126	00	00	0	TX	0	0	0	0	0	VW912100000000	3060252	391.50	JO4882118	00000
651	0	0	0	2	00	880126	00	00	0	TX	0	0	0	0	0	VW912100000000	3060252	434.62	JO4882118	00000
651	0	0	0	2	00	880126	00	00	0	TX	0	0	0	0	0	VW912100000000	3060252	307.21	JO4882118	00000
651	0	0	0	2	00	880126	00	00	0	TX	0	0	0	0	0	VW912100000000	3060252	187.00	JO4882118	00000
651	0	0	0	2	00	880126	00	00	0	TX	0	0	0	0	0	VW912100000000	3060252	167.00	JO4882118	00000
651	0	0	0	2	00	880126	00	00	0	TX	0	0	0	0	0	VW912100000000	3060252	124.32	JO4882118	00000
651	0	0	0	2	00	880126	00	00	0	TX	0	0	0	0	0	VW912100000000	3060252	88.82	JO4882118	00000
651	0	0	0	2	00	880126	00	00	0	TX	0	0	0	0	0	VW912100000000	3060252	1211.78	JO4882118	00000
651	0	0	0	2	00	880126	00	00	0	TX	0	0	0	0	0	VW912100000000	3060252	16303.55	JO4882118	00000
651	0	0	0	2	00	880126	00	00	0	TX	0	0	0	0	0	VW912100000000	3060252	522.21	JO4882118	00000
651	0	0	0	2	00	880126	00	00	0	TX	0	0	0	0	0	VW912100000000	3060252	2470.00	JO4882118	00000
651	0	0	0	2	00	880126	00	00	0	TX	0	0	0	0	0	VW912100000000	3060252	9526.06	JO4882118	00000
651	0	0	0	2	00	880126	00	00	0	TX	0	0	0	0	0	VW912100000000	3060252	9501.04	JO4882118	00000
651	0	0	0	2	00	880126	00	00	0	TX	0	0	0	0	0	VW912100000000	3060252	52904.59	JO4882118	00000
651	0	0	0	2	00	880128	00	00	0	TX	0	0	0	0	0	VW912100000000	3060252	12.50	JO4882329	00000
651	0	0	0	2	00	880128	00	00	0	TX	0	0	0	0	0	VW912100000000	3060252	1250.06	JO4882329	00000
651	0	0	0	2	00	880128	00	00	0	TX	0	0	0	0	0	VW912100000000	3060252	3940.44	JO4882329	00000
651	0	0	0	2	00	880128	00	00	0	TX	0									

ER 37-2-10
 Change 71
 5 Jun 92

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STANDARD FORM 1081
 Revised September 1982
 Department of the Treasury
 I TFRM 2-2500

**VOUCHER AND SCHEDULE
 OF WITHDRAWALS AND CREDITS**

CHARGE AND CREDIT WILL BE REPORTED ON
 CUSTOMER AGENCY STATEMENT OF TRANSACTIONS FOR ACCOUNTING PERIOD ENDING

31 May 1989

Transaction Date	05/11/89
Document No.	AC08-89-0068

CUSTOMER AGENCY		BILLING AGENCY	
Agency Location Code (ALC)	Customer Agency Voucher No.	Agency Location Code (ALC)	Billing Agency Voucher No.
5521		5521	
DEPARTMENT Department of the Army BUREAU Corps of Engineers, Omaha District ADDRESS 215 North 17th Street Omaha, NE. 68102-4978		DEPARTMENT Department of the Army BUREAU Corps of Engineers, Omaha District ADDRESS 215 North 17th Street Omaha, NE. 68102-4978	

SUMMARY		SUMMARY	
APPROPRIATION, FUND, OR RECEIPT SYMBOL	AMOUNT	APPROPRIATION, FUND, OR RECEIPT SYMBOL	AMOUNT
96F3875.1	642.50	96X4902	1,111.38
96F3875.2 FED TAX	41.33	VW912160-0	
96F3875.3 FICA	124.36		
Employee 62.18			
Employer 62.18			
24X8135.8 FERS K RET	91.41		
Employee HP00120-0 6.23			
Employer HP00220-0 85.18			
24X8135.8 H.B.	133.17		
Employee 33.69			
Employer 99.48			
(MUST AGREE WITH BILLING AGENCY TOTAL) TOTAL		(MUST AGREE WITH CUSTOMER AGENCY TOTAL) TOTAL	1,111.38

Details of charges or reference to attached supporting documents

24X8135.8 L.I.	12.38	G1A - Raymond J. Berg (538-80-0572) - B07-89-E050. Check returned from Alaska Dist. Engr. Fed. Credit Union for employee paid for 40 hours that should have been on LWOP. Gross=828.00 (662.40 - base, 165.60 - COLA); L.I. employee 8.95, employer 3.43; HB code 312 employee 33.69, employer 99.48; Fed. Tax 41.33; FICA employee 62.18, employer 62.18; Fers K Ret employee 6.23, employer 85.18; TSP employee 33.12 (5%), employer 33.11 (6.62 - basic, 26.49 - matching); Net=642.50. PPE 3/18/89.
Employee 8.95		
Employer 3.43		
96F3886 TSP	66.23	
HR0010-0 Employee 33.12		
HR0020-0 Employer 33.11		
Basic 6.62		
Matching 26.49		
	1,111.38	

BILLING AGENCY CONTACT:
 PREPARED BY emc
 APPROVED BY _____
 TELEPHONE NO. _____

CERTIFICATION OF CUSTOMER OFFICE

I certify that the items listed herein are correct and proper for payment from and to the appropriation(s) designated.

11 May 1989
 (Date)

 (Telephone No.)

NANCY J. PFEFFER, CHIEF, CIVIL ACCTG. SECTION
 (Authorized administrative or certifying officer)

NSN 7540-00-634-4234
 PREVIOUS EDITION NOT USABLE

1081-108-01

Original - Forward To Customer For Payment

*

ER 37-2-10
 Change 71
 5 Jun 92

*

STANDARD FORM 1081
 Revised September 1982
 Department of the Treasury
 I TFRM 2-2500

**VOUCHER AND SCHEDULE
 OF WITHDRAWALS AND CREDITS**

CHARGE AND CREDIT WILL BE REPORTED ON
 CUSTOMER AGENCY STATEMENT OF TRANSACTIONS
 FOR ACCOUNTING PERIOD ENDING

31 May 1989

Transaction Date	05/12/89
Document No.	AC08-89-0094

CUSTOMER AGENCY		BILLING AGENCY	
Agency Location Code (ALC)	Customer Agency Voucher No.	Agency Location Code (ALC)	Billing Agency Voucher No.
5521		5521	
DEPARTMENT Department of the Army BUREAU Corps of Engineers, Omaha District ADDRESS 215 North 17th Street Omaha, NE. 68102-4978		DEPARTMENT Department of the Army BUREAU Corps of Engineers, Omaha District ADDRESS 215 North 17th Street Omaha, NE. 68102-4978	
SUMMARY		SUMMARY	
APPROPRIATION, FUND, OR RECEIPT SYMBOL	AMOUNT	APPROPRIATION, FUND, OR RECEIPT SYMBOL	AMOUNT
96F3875.1 HB0010-0	25.79	96X4902 VW912060-0	.29.97
96F3875.3 FICA HB0030-0 Employee 2.09 Employer 2.09	4.18		
(MUST AGREE WITH BILLING AGENCY TOTAL)	TOTAL 29.97	(MUST AGREE WITH CUSTOMER AGENCY TOTAL)	TOTAL 29.97

Details of charges or reference to attached supporting documents

DOA - Nicholas E. Avtges, Jr. (019-64-3541) - COLLECTION BILL NO. B06-89-A049.
 Less than 90 day employee paid 4 hours annual leave upon resignation 12/30/88.
 Gross=27.88; FICA employee 2.09, employer 2.09; Net=25.79.

BILLING AGENCY CONTACT:

PREPARED BY emc
 APPROVED BY _____
 TELEPHONE NO. _____

CERTIFICATION OF CUSTOMER OFFICE

I certify that the items listed herein are correct and proper for payment from and to the appropriation(s) designated.

12 May 1989

(Date)

NANCY J. PFEFFER, CHIEF, CIVIL ACCTG. SECTION

(Authorized administrative or certifying officer)

(Telephone No.)

NSN 7540-00-634-4234
 PREVIOUS EDITION NOT USABLE

1061-106-01

Original - Forward To Customer For Payment

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PAYROLL VOUCHERS FY 87

TH	BALANCE FORWARD	18 SEP - 2-15 OCT		16-29 OCT
		1 OCT		
306	VW4700050020000			
306	VW9310000020000			
	TOTAL ADVANCE SENT			
		65000.00		
		465000.00		
		520000.00		
		201890.56		
TJ				
CRS	VW4700010020010	1273733	127698	127806
FERS	VW4700010020020	376015	395277	395441
TSP	VW4700010020030	97458	94558	94589
IZ FI	VW4700010020031			
FICA	VW4700020020000	638867	598745	594747
LIFE	VW4700030020000	48267	48323	4821
HEALTH	VW4700040020000	999133	1002710	994962
	SUB TOTAL FRINGE	342743	341596	340601
GROSS	VW9301000020000	23089613	23031871	23185328
AWARDS		418500	-0-	105000
TOTAL PAYROLL		26995576	26447889	26696338
DOCUMENT #		L01891839	L01891904	L02891971
ADVANCE BALANCE RECONCILED WITH OMAHA		<390443>	<1773906>	
FRINGE PERCENTAGE		14.84%	14.93%	14.69%

COLUMBIA MFG ©

*

OMAHA DISTRICT 203C026A-5 STATUS OF REVOLVING FUND COST AND OPERATING ACCOUNTS 31 OCT 88 PAGE 0347

Y2-REPORT ACCOUNT	TASK E/T ORG	DESCRIPTION	CURRENT MONTH	CURRENT FISCAL YEAR	BUDGET FOR CURRENT FY	REMAINING FY BALANCE
91 2230	PITTSBURG DIST					
91 2230 000 0000	PITTSBURG DIST	BEGINNING OF FY (+ 0)	83,237,999.89	83,237,999.89		
	300	ADVANCE				
	302	ACTUAL				
		SUB-TOTAL EXPENSES	83,237,999.89	83,237,999.89		
		SUB-TOTAL BAL END OF PERIOD	83,237,999.89	83,237,999.89		
91 2230	PITTSBURG DIST					
		GRAND TOTAL EXPENSES	83,237,999.89	83,237,999.89		
		GRAND TOTAL BAL END OF PERIOD	83,237,999.89	83,237,999.89		

OMAHA DISTRICT 203C026A-5 STATUS OF REVOLVING FUND COST AND OPERATING ACCOUNTS 31 OCT 88 PAGE 0348

Y2-REPORT ACCOUNT	TASK E/T ORG	DESCRIPTION	CURRENT MONTH	CURRENT FISCAL YEAR	BUDGET FOR CURRENT FY	REMAINING FY BALANCE
91 2240	CHARLESTON DIST					
91 2240 000 0000	CHARLESTON DIST	BEGINNING OF FY (+ 0)	533,834.63	533,834.63		
	300	ADVANCE				
	302	ACTUAL				
		SUB-TOTAL EXPENSES	533,834.63	533,834.63		
		SUB-TOTAL BAL END OF PERIOD	533,834.63	533,834.63		
91 2240	CHARLESTON DIST					
		GRAND TOTAL EXPENSES	533,834.63	533,834.63		
		GRAND TOTAL BAL END OF PERIOD	533,834.63	533,834.63		

Need additional advance

LO #1851904	264,478.87*	+	269,355.76	+	533,834.63	0	533,834.63	*	520,000.00	0	520,000.00	*	520,000.00	*
LO #1851829														
LO #1890306														

ER 37-2-10
 Change 71
 5 Jun 92

*

VOUCHER AND SCHEDULE OF PAYMENTS
 STANDARD FORM NO. 1166

L. W. MASCHINO
 Finance & Army Officer
 Omaha District 6 of 6
 Omaha, NE 68101-4000
 Symbol No. 000
 OCT 01 1988

U.S. ARMY CORPS OF ENGINEERS SCHEDULE #301829
 CENTRAL PAYROLL OFFICE SHEET 1 OF K2A
 P.O. BOX 1439, DTS, OMAHA, NE. 68101 DATE 13OCT88
 AGENCY STATION NO: S96252 SYMBOL NO 5521
 PAID BY: FINANCE & ACCTG. OFFICER, OMAHA DIST. COE OMAHA, NE 68101
 APPROPRIATION SUMMARY: 96X4902 REVOLVING FUND COE 269355.76

NET PAYROLL FOR PERIOD:	18SEP	01OCT88	140852.65
24X8135.8 OFC PERS MGMT			45977.54
CSRS RETIREMENT:		25207.19	
EMPLOYEES:	12469.86		
EMPLOYER:	12737.33		
FERS RETIREMENT:		4035.00	
EMPLOYEES:	274.85		
EMPLOYERS:	3760.15		
HEALTH BENEFITS		14375.98	
EMPLOYEES:	4384.65		
EMPLOYER:	9991.33		
LIFE INSURANCE:		2359.37	
EMPLOYEES:	1876.70		
EMPLOYER:	482.67		
MILITARY SVC. CREDIT			
CSRS:		0.00	
FERS:		0.00	
CIVILIAN SVC CRED		0.00	
REEMPL ANNUITANT:		0.00	
TREASURER OF THE UNITED STATES			51756.21
96F3875 DEPOSIT FUNDS:		45665.16	
(.2) FED INC TAX:	32888.02		
(.3) FICA:			
EMPLOYEE:	3780.82		
EMPLOYER:	3780.82		
(.5) MEDICARE:			
EMPLOYEE:	2607.75		
EMPLOYER:	2607.75		
96F3886 THRIFT SAVINGS PLAN		4322.30	
EMPLOYEE:	3407.72		
GOVT BASIC:	256.80		
GOVT MATCHING:	657.78		
1% FID. INS:	0.00		
96X6050 U.S. SAVINGS BONDS:		1768.75	
96X6083 CHARITY CONTRIBUTION			244.10
96X6134 SAVINGS ALLOTMENTS:			17510.00
96X6275 STATE TAX: MS 2.69 SC 12912.57			12915.26
96X6275 CITY TAX:			0.00
96X6875.1 COLL FOR OTHERS:			0.00
96X3875.6 COLLECTIONS:	SEE ATTACH		100.00
96X6075 UNION DUES:			0.00
EARNED INCOME CREDIT:			0.00
QUARTERS & UTILITIES:	0.00		
CASH AWARDS: (14)	4185.00		
GRAND TOTAL:			269355.76

DATE: 13OCT88
 AUTHORIZED CERTIFYING OFFICER:  PAM LINDAHL, PAYROLL CERTIFYING OFFICER
 PURSUANT TO AUTHORITY VESTED IN ME, I CERTIFY THAT THE ITEMS DESIGNATED HEREON OR ON SUPPORTING VOUCHERS.
 FOR A.W. GRAYLOR
 MAJOR, USA
 Payroll Certifying Officer

*

*

ATTCHMENT TO SF 1166
VOUCHER #301829

PAYROLL BLOCK K2A
PAGE 2

RETIREMENT	DEDUCTIONS	CONTRIBUTIONS
CSRS:		
REGULAR	12428.37	12428.37
CSRS OFFSET	41.49	308.96
TOTAL CSRS	12469.86	12737.33
FERS:		
REGULAR	274.85	3760.15
FF/LE/ATC (SPECIAL)	0.00	
TOTAL FERS	274.85	3760.15

*

ER 37-2-10
Change 71
5 Jun 92

*

96X6875.1

PAYROLL

BLOCK: K2A

OTHER DEDUCTIONS

PAY PERIOD

ENDING: 01-OCT. 1988

<u>Bill #</u>	<u>Employee</u>	<u>SSN</u>	<u>Amount</u>	<u>Purpose</u>
B11-88-Y056	RUSSELL, F. JR		50.00	TRAVEL ADVANCE
B11-88-Y057	THOMAS, R.R.		50.00	TRAVEL ADVANCE
			<hr/>	
			100.00	

*

*

VOUCHER AND SCHEDULE OF PAYMENTS
 STANDARD FORM NO. 1166

U.S. ARMY CORPS OF ENGINEERS SCHEDULE # 301904
 CENTRAL PAYROLL OFFICE SHEET 1 OF K2A
 P.O. BOX 1439, DTS, OMAHA, NE. 68101 DATE 27OCT88
 AGENCY STATION NO: S96252 SYMBOL NO 5521
 PAID BY: FINANCE & ACCTG. OFFICER, OMAHA DIST. COE OMAHA, NE 68101
 APPROPRIATION SUMMARY: 96X4902 REVOLVING FUND COE 264478.87

L.W. MASCHINO
 Finance & Acctg. Officer
 Omaha District C of E
 Omaha, NE 68102-4520
 Symbol No. 8821

NET PAYROLL FOR PERIOD:	02-15OCT88	137487.47
24X8135.8 DFC PERS MGMT		46332.14
CSRS RETIREMENT:		25271.09
EMPLOYEES:	12501.23	
EMPLOYER:	12769.86	
FERS RETIREMENT:		4241.70
EMPLOYEES:	288.93	
EMPLOYERS:	3952.77	
HEALTH BENEFITS		14458.06
EMPLOYEES:	4430.96	
EMPLOYER:	10027.10	
LIFE INSURANCE:		2361.29
EMPLOYEES:	1878.06	
EMPLOYER:	483.23	
MILITARY SVC. CREDIT		
CSRS:		0.00
FERS:		0.00
CIVILIAN SVC CRED		0.00
REEMPL ANNUITANT:		0.00
TREASURER OF THE UNITED STATES		49959.92
96F3875 DEPOSIT FUNDS:		43893.98
(.2) FED INC TAX:	31931.08	
(.3) FICA:		
EMPLOYEE:	3427.60	
EMPLOYER:	3427.60	
(.5) MEDICARE:		
EMPLOYEE:	2553.85	
EMPLOYER:	2553.85	
96F3886 THRIFT SAVINGS PLAN		4372.19
EMPLOYEE:	3426.64	
GOVT BASIC:	271.77	
GOVT MATCHING:	673.78	
1% FID. INS:	0.00	
96X6050 U.S. SAVINGS BONDS:		1693.75
96X6083 CHARITY CONTRIBUTION		244.10
96X6134 SAVINGS ALLOTMENTS:		17631.00
96X6275 STATE TAX: MS 2.69 SC 12721.55		12724.24
96X6275 CITY TAX:		0.00
96X6875.1 COLL FOR OTHERS:		0.00
96X3875.6 COLLECTIONS:	SEE ATTACH	100.00
96X6075 UNION DUES:		0.00
EARNED INCOME CREDIT:		0.00
QUARTERS & UTILITIES:	0.00	
CASH AWARDS:	0 0.00	
GRAND TOTAL:		264478.87

DATE: 27OCT88
 AUTHORIZED CERTIFYING OFFICER: Pam Dinkel PAM LINDAHL, AUTH. CERTIFYING OFFICER
 PURSUANT TO AUTHORITY VESTED IN ME, I CERTIFY THAT THE ITEMS LISTED
 HEREIN ARE CORRECT AND PROPER FOR PAYMENT FROM THE APPROPRIATION(S)
 DESIGNATED HEREON OR ON SUPPORTING VOUCHERS.

*

ER 37-2-10
Change 71
5 Jun 92

* ATTACHMENT TO SF 1166 PAYROLL BLOCK K2A
VOUCHER # 301904 PAGE 2

RETIREMENT	DEDUCTIONS	CONTRIBUTIONS
CSRS:		
REGULAR	12459.56	12459.56
CSRS OFFSET	41.67	310.30
TOTAL CSRS	12501.23	12769.86
FERS:		
REGULAR	288.93	3952.77
FF/LE/ATC (SPECIAL)	0.00	
TOTAL FERS	288.93	3952.77

*

ER 37-2-10
Change 71
5 Jun 92

*

OTHER DEDUCTIONS

96X6875.1
PAYROLL
BLOCK: K2A

PAY PERIOD
ENDING: 15 OCT 1988

<u>BILL #</u>	<u>EMPLOYEE</u>	<u>SSN</u>	<u>AMOUNT</u>	<u>PURPOSE</u>
1-88-y056	RUSSELL, F. JR		50.00	TRAVEL ADVANCE
1-88-y057	THOMAS, R.R.		50.00	TRAVEL ADVANCE
			<u>100.00</u>	

*

ER 37-2-10
 Change 71
 5 Jun 92

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VOUCHER AND SCHEDULE OF PAYMENTS
 STANDARD FORM NO. 1166

U.S. ARMY CORPS OF ENGINEERS SCHEDULE # 301971f
 CENTRAL PAYROLL OFFICE SHEET 1 OF K2A
 P.O. BOX 1439, DTS, OMAHA, NE. 68101 DATE 10NOV88
 AGENCY STATION NO: S96252 SYMBOL NO 5521
 PAID BY: FINANCE & ACCTG. OFFICER, OMAHA DIST. COE OMAHA, NE 68101
 APPROPRIATION SUMMARY: 96X4902 REVOLVING FUND COE 266963.39

NET PAYROLL FOR PERIOD:	16-29OCT88	138940.70	
24X8135.8 OFC PERS MGMT		46244.32	
CSRS RETIREMENT:	25288.14		
EMPLOYEES:	12507.53		
EMPLOYER:	12780.61		
FERS RETIREMENT:	4243.46		
EMPLOYEES:	289.05		
EMPLOYERS:	3954.41		
HEALTH BENEFITS	14354.00		
EMPLOYEES:	4404.38		
EMPLOYER:	9949.62		
LIFE INSURANCE:	2358.72		
EMPLOYEES:	1876.61		
EMPLOYER:	482.11		
MILITARY SVC. CREDIT			
CSRS:	0.00		
FERS:	0.00		
CIVILIAN SVC CRED	0.00		
REEMPL ANNUITANT:	0.00		
TREASURER OF THE UNITED STATES		50905.60	
96F3875 DEPOSIT FUNDS:	44760.71		
(.2) FED INC TAX:	32865.77		
(.3) FICA:			
EMPLOYEE:	3412.75		
EMPLOYER:	3412.75		
(.5) MEDICARE:			
EMPLOYEE:	2534.72		
EMPLOYER:	2534.72		
96F3886 THRIFT SAVINGS PLAN	4376.14		
EMPLOYEE:	3430.25		
GOVT BASIC:	271.90		
GOVT MATCHING:	673.99		
1% FID. INS:	0.00		
96X6050 U.S. SAVINGS BONDS:	1768.75		
96X6083 CHARITY CONTRIBUTION		244.10	
96X6134 SAVINGS ALLOTMENTS:		17631.00	
96X6275 STATE TAX: MS 2.69	8C12894.98	12897.67	
96X6275 CITY TAX:		0.00	
96X6875.1 COLL FOR OTHERS:		0.00	
96X3875.6 COLLECTIONS:	SEE ATTACH	100.00	
96X6075 UNION DUES:		0.00	
EARNED INCOME CREDIT:		0.00	
QUARTERS & UTILITIES:	0.00		
CASH AWARDS: (5)	1050.00		
GRAND TOTAL:	10NOV88	266963.39	

FO 2890440
 HO 2892138

A. HEIMANN, AUTH. CERTIFYING OFFICER
 FOR: L. W. MASCHINO / SAC

DATE: _____
 AUTHORIZED CERTIFYING OFFICER: Albert J. Heimann, Jr.
 PURSUANT TO AUTHORITY VESTED IN ME, I CERTIFY THAT THE ITEMS LISTED
 HEREIN ARE CORRECT AND PROPER FOR PAYMENT FROM THE APPROPRIATION(S)
 DESIGNATED HEREON OR ON SUPPORTING VOUCHERS.

*

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ATTACHMENT TO SF 1166
VOUCHER # 301971

PAYROLL BLOCK
PAGE 2

K2A

RETIREMENT	DEDUCTIONS	CONTRIBUTIONS
CSRS:		
REGULAR	12465.17	12465.17
CSRS OFFSET	42.36	315.44
TOTAL CSRS	12507.53	12780.61
FERS:		
REGULAR	289.05	3954.41
FF/LE/ATC (SPECIAL)	0.00	
TOTAL FERS	289.05	3954.41

*

ER 37-2-10
Change 71
5 Jun 92

*

OTHER DEDUCTIONS

96X6875.1
PAYROLL
BLOCK: K2A

PAY PERIOD
ENDING: 29 OCT 1988

<u>BILL #</u>	<u>EMPLOYEE</u>	<u>SSN</u>	<u>AMOUNT</u>	<u>PURPOSE</u>
1-88-y056	RUSSELL, F. JR	---	50.00	TRAVEL ADVANCE
1-88-y057	THOMAS, R.R.		50.00	TRAVEL ADVANCE
			<u>100.00</u>	

*

*

REGISTER OF ACCEPTED TRANSACTIONS REPORT										PAGE 799											
DLWA										C2											
PROGRAM ID 203P5517										00000400											
RUN DATE- 88/11/08																					
OPTIONS 51T00010015																					
PGM	N	D	CH	D	DC	DATE	BC	RC	C	TC	C	D	O	1	T	O	WORKCODE	MULTI-FRM	AMOUNT	DOC-NO	SERIAL
/	D	CD	I	RD	A	S	G	C	4	7	C	17	ADP	A/E	MRS	AMOUNT	DOC-NO	D-REF	DOC	PASSBACK	WKCD
A	0	3	0																		
B	C																				
ORG	INDEX	OS-FAC	WORKCODE	MANUAL	SSN	OBJ	A/E	FROM	WORKCODE	MULTI-FRM	AMOUNT	DOC-NO	D-REF	DOC	PASSBACK	WKCD	DOC-NO	SERIAL	DOC-NO	SERIAL	
651	0	0	0	2	00	881026	00	00	0	TX	0	0	VW9122300000000	0000	3060252			1519.96		J01892014	
651	0	0	0	2	00	881026	00	00	0	TX	0	0	VW9122300000000	0000	3060252			7771.25		J01892014	
651	0	0	0	2	00	881026	00	00	0	TX	0	0	VW9122300000000	0000	3060252			313.00		J01892014	
651	0	0	0	2	00	881026	00	00	0	TX	0	0	VW9122300000000	0000	3060252			20415.70		J01892014	
651	0	0	0	2	00	881026	00	00	0	TX	0	0	VW9122300000000	0000	3060252			51790.70		J01892014	
651	0	0	0	2	00	881026	00	00	0	TX	0	0	VW9122300000000	0000	3060252			147940.07		J01892014	
651	0	0	0	2	00	881026	00	00	0	TX	0	0	VW9122300000000	0000	3060252			5486.76		J01892135	
651	0	0	0	2	00	881026	00	00	0	TX	0	0	VW9122300000000	0000	3060252			10964.24		J01892135	
651	0	0	0	2	00	881026	00	00	0	TX	0	0	VW9122300000000	0000	3060252			5.00		J01892135	
651	0	0	0	2	00	881026	00	00	0	TX	0	0	VW9122300000000	0000	3060252			45.00		J01892135	
651	0	0	0	2	00	881026	00	00	0	TX	0	0	VW9122300000000	0000	3060252			8233.11		J01892135	
651	0	0	0	2	00	881026	00	00	0	TX	0	0	VW9122300000000	0000	3060252			64960.08		J01892135	
651	0	0	0	2	00	881026	00	00	0	TX	0	0	VW9122300000000	0000	3060252			506.40		J01892135	
651	0	0	0	2	00	881026	00	00	0	TX	0	0	VW9122300000000	0000	3060252			26054.78		J01892135	
651	0	0	0	2	00	881026	00	00	0	TX	0	0	VW9122300000000	0000	3060252			47069.26		J01892135	
651	0	0	0	2	00	881026	00	00	0	TX	0	0	VW9122300000000	0000	3060252			1904.47		J01892135	
651	0	0	0	2	00	881026	00	00	0	TX	0	0	VW9122300000000	0000	3060252			46443.18		J01892135	
651	0	0	0	2	00	881026	00	00	0	TX	0	0	VW9122300000000	0000	3060252			44600.00		J01892135	
651	0	0	0	2	00	881026	00	00	0	TX	0	0	VW9122300000000	0000	3060252			320.45		J01892135	
651	0	0	0	2	00	881026	00	00	0	TX	0	0	VW9122300000000	0000	3060252			1532.00		J01892135	
651	0	0	0	2	00	881026	00	00	0	TX	0	0	VW9122300000000	0000	3060252			3171.50		J01892135	
651	0	0	0	2	00	881026	00	00	0	TX	0	0	VW9122300000000	0000	3060252			2499.98		J01892135	
651	0	0	0	2	00	881026	00	00	0	TX	0	0	VW9122300000000	0000	3060252			20118.26		J01892135	
651	0	0	0	2	00	881026	00	00	0	TX	0	0	VW9122300000000	0000	3060252			1452.75		J01892135	
651	0	0	0	2	00	881026	00	00	0	TX	0	0	VW9122300000000	0000	3060252			7783.75		J01892135	
651	0	0	0	2	00	881026	00	00	0	TX	0	0	VW9122300000000	0000	3060252			313.00		J01892135	
651	0	0	0	2	00	881026	00	00	0	TX	0	0	VW9122300000000	0000	3060252			20559.72		J01892135	
651	0	0	0	2	00	881026	00	00	0	TX	0	0	VW9122300000000	0000	3060252			46483.86		J01892135	
651	0	0	0	2	00	881026	00	00	0	TX	0	0	VW9122300000000	0000	3060252			148645.92		J01892135	
65C	0	0	12	2		881017	03	02		AR					1470000.00	LO1891102					
65C	0	0	12	2		881024	03	02		AR					1425000.00	LO1891105					
65C	0	0	12	2		881029	03	02		AR					1040000.00	LO1891111					
65M	0	1	12	2		881013	46	02		MD	1				140852.85	FO1890303					
65M	0	1	12	2		881027	46	02		MD	1				137487.47	FO1890674					
651	0	0	0	2	00	881026	00	00	0	TX	0	0	VW9122400000000	0000	3060252			914.58		J01892085	
651	0	0	0	2	00	881026	00	00	0	TX	0	0	VW9122400000000	0000	3060252			3407.72		J01892085	
651	0	0	0	2	00	881026	00	00	0	TX	0	0	VW9122400000000	0000	3060252			2359.37		J01892085	
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651	0	0	0	2	00	881026	00	00	0	TX	0	0	VW9122400000000	0000	3060252			3760.15		J01892085	
651	0	0	0	2	00	881026	00	00	0	TX	0	0	VW9122400000000	0000	3060252			12737.33		J01892085	
651	0	0	0	2	00	881026	00	00	0	TX	0	0	VW9122400000000	0000	3060252			274.85		J01892085	
651	0	0	0	2	00	881026	00	00	0	TX	0	0	VW9122400000000	0000	3060252			12469.86		J01892085	
651	0	0	0	2	00	881026	00	00	0	TX	0	0	VW9122400000000	0000	3060252			17510.00		J01892085	
651	0	0	0	2	00	881026	00	00	0	TX	0	0	VW9122400000000	0000	3060252			244.10		J01892085	
651	0	0	0	2	00	881026	00	00	0	TX	0	0	VW9122400000000	0000	3060252			12912.57		J01892085	
651	0	0	0	2	00	881026	00	00	0	TX	0	0	VW9122400000000	0000	3060252			2.88		J01892085	
651	0	0	0	2	00	881026	00	00	0	TX	0	0	VW9122400000000	0000	3060252			1768.75		J01892085	
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651	0	0	0	2	00	881026	00	00	0	TX	0	0	VW9122400000000	0000	3060252			5215.50		J01892085	
651	0	0	0	2	00	881026	00	00	0	TX	0	0	VW9122400000000	0000	3060252			7561.64		J01892085	

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REGISTER OF ACCEPTED TRANSACTIONS REPORT										PAGE 800																						
PROGRAM ID 203PSS1T																																
RUN DATE- 88/11/08																																
OPTIONS 5100010015																																
OMAHA																																
CO										00000400																						
PGM	N	D	CM	D	OC	DATE	BC	RC	TC	C	01-TO	WORKCODE	MULTI-FRM	AMOUNT	DOC-NO	SERIAL																
/	D	CD	I	RD	A	0	\$	G	C	4	ED	1	FAC	1	F	02-ADP	WORKCODE	08J	A/E	AMOUNT	DOC-NO	0-REF	DOC	PASSBACK	WKCD							
B	C	T	ORG	INDEX	05-FAC	WORKCODE	MANUAL	SSN	17-ADP	WORKCODE	SSN	BUO-EL	A/E	HRS	AMOUNT	DOC-NO	0-REF	DOC	TRE	BRDN	F-HR	DC	DOC-NO	ULT-CHG	WKCD							
651	0	0	0	0	2	00	881026	00	00	0	TX	0	0	VW91224000000000	3060252											32888.02	JO1892085					
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651	0	0	0	0	2	00	881027	00	00	0	TX	0	0	VW91224000000000	3060252												2361.29	JO1892243				
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651	0	0	0	0	2	00	881027	00	00	0	TX	0	0	VW91224000000000	3060252												3952.77	JO1892243				
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651	0	0	0	0	2	00	881027	00	00	0	TX	0	0	VW91224000000000	3060252												288.93	JO1892243				
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65C	0	0	12	2	00	881026	03	02	AR					520000.00	LO1891108																	
65E	0	1	12	2	00	881007	05	02	DG	3				59.22	801894007																	
65E	0	1	12	2	00	881026	05	02	DG	3				195.96	801894120																	
65E	0	1	12	2	00	881026	05	02	DG	3				159.48	801894121																	
65M	0	1	12	2	00	881013	46	02	MD	1				575071.85	FO1890283																	
65M	0	1	12	2	00	881027	46	02	MD	1				579089.96	FO1890668																	
65M	0	1	12	2	00	881028	46	02	MD	1				66.08	FO1898005																	
651	0	0	0	0	2	00	881026	00	00	0	TX	0	0	VW91225000000000	3060252													3618.20	JO1892066			
651	0	0	0	0	2	00	881026	00	00	0	TX	0	0	VW91225000000000	3060252													10095.07	JO1892066			
651	0	0	0	0	2	00	881026	00	00	0	TX	0	0	VW91225000000000	3060252													44.21	JO1892066			
651	0	0	0	0	2	00	881026	00	00	0	TX	0	0	VW91225000000000	3060252													8989.06	JO1892066			
651	0	0	0	0	2	00	881026	00	00	0	TX	0	0	VW91225000000000	3060252													54127.44	JO1892066			
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651	0	0	0	0	2	00	881026	00	00	0	TX	0	0	VW91225000000000	3060252													18856.48	JO1892066			
651	0	0	0	0	2	00	881026	00	00	0	TX	0	0	VW91225000000000	3060252													43663.31	JO1892066			
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651	0	0	0	0	2	00	881026	00	00	0	TX	0	0	VW91225000000000	3060252													42938.35	JO1892066			
651	0	0	0	0	2	00	881026	00	00	0	TX	0	0	VW91225000000000	3060252													62086.00	JO1892066			
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651	0	0	0	0	2	00	881026	00	00	0	TX	0	0	VW91225000000000	3060252													62.00	JO1892066			
651	0	0	0	0	2	00	881026	00	00	0	TX	0	0	VW91225000000000	3060252													138.67	JO1892066			
651	0	0	0	0	2	00	881026	00	00	0	TX	0	0	VW91225000000000	3060252													4745.00	JO1892066			
651	0	0	0	0	2	00	881026	00	00	0	TX	0	0	VW91225000000000	3060252													120.00	JO1892066			
651	0	0	0	0	2	00	881026	00	00	0	TX	0	0	VW91225000000000	3060252													17641.28	JO1892066			
651	0	0	0	0	2	00	881026	00	00	0	TX	0	0	VW91225000000000	3060252													33394.86	JO1892066			
651	0	0	0	0	2	00	881026	00	00	0	TX	0	0	VW91225000000000	3060252													111927.30	JO1892066			
651	0	0	0	0	2	00	881027	00	00	0	TX	0	0	VW91225000000000	3060252													3620.73	JO1892237			
651	0	0	0	0	2	00	881027	00	00	0	TX	0	0	VW91225000000000	3060252													10137.37	JO1892237			
651	0	0	0	0	2	00	881027	00	00	0	TX	0	0	VW91225000000000	3060252													44.21	JO1892237			
651	0	0	0	0	2	00	881027	00	00	0	TX	0	0	VW91225000000000	3060252													9096.67	JO1892237			
651	0	0	0	0	2	00	881027	00	00	0	TX	0	0	VW91225000000000	3060252													54216.86	JO1892237			
651	0	0	0	0	2	00	881027	00	00	0	TX	0	0	VW91225000000000	3060252													2109.81	JO1892237			

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APPENDIX B

ACCRUED LEAVE RECONCILIATION

17-B-1. Purpose. The purpose of reconciling the accrued leave liability is to determine if there is a sufficient credit balance to cover the monetary value of employees* accrued annual leave. This is accomplished by reconciling the accrued leave report received from the Central Payroll Office (CPRO) to the accrued leave balances in the Corps of Engineers Management Information System (COEMIS). The dollar value of leave on the CPRO report should equal the balances in the Government Contributions accounts (VW47 series) plus the balances in the Accrued Leave accounts (VW93 series). For USACE Commands under alternate work schedules, credit hours will increase the leave liability. Worksheet adjustments will usually be required to the COEMIS balances to match the time frame of the accrued leave report. These adjustments are necessary due to the leave report always being the end of a pay period rather than the end of a month. Although it is possible to pull the balances from COEMIS as of the end of a pay period, adjustments may still be necessary due to time differences in labor distributions and payroll costs. Both the VW47 and VW93 account balances are to be used in the reconciliation due to the interrelationship of these accounts in the labor transaction process. The total credit received from labor distribution (hours X effective rate) is split between the two accounts (see EP 37-2-1, chapter 7).

17-B-2. General. Prior to reconciling the accrued leave account, several actions must take place.

- a. The payroll advance accounts (VW470005 and VW931000) must be reconciled to the Omaha District records.
- b. The "Weighted Base Salary" must be adjusted to reflect the anticipated leave usage for the year (see Appendix 17-C).
- c. The amount of labor adjustment must be determined (see para 17-B-3b).
- d. At the end of the leave year, two reconciliations must be conducted. The End of Leave Year reconciliation will be utilized to determine the solvency of the account as of the last day of the leave period. The second reconciliation is necessary to determine the effective rate for the upcoming leave year. For

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- * the second reconciliation, both the salaries and value of accrued leave must be adjusted to reflect any raises which may go into effect in the upcoming year. (Note: A salary increase will increase any deficit or decrease any excess in the accrued leave account.) Adjustments must also be made for any changes in government contributions or anticipated leave usage.

17-B-3. Sample Reconciliation.

a. Assumptions.

(1) Accrued Leave Report from CPRO reflects that the report is as of pay period ending (PPE) 20 June 1987 (see page 17-B-6).

(2) The balance of the VW47 accounts (VW470001 through W470009) plus the balance of the VW93 accounts (VW9301 through VW9310) as of 30 June 1987 is a credit of \$1,070,624.46 (i.e., <1,070,624.46>)

b. Labor Distribution Adjustment.

(1) Since the CPRO report is as of 20 June and the balances are as of 30 June it will be necessary to determine the ending date of labor distributions processed in the month of June. In accordance with good accrual procedures, labor distribution was input, via CETAL, through 30 June. CETAL allows one early cutoff per pay period. When the full pay period is processed (for time and attendance purposes) through CETAL in the following month, labor ignores the portion applicable to the previous month. We therefore must back out the credits for the 21st through the 30th.

June 1987							July 1987						
S	M	T	W	T	F	S	S	M	T	W	T	F	S
	1	2	3	4	5	6				1	2	3	4
7	8	9	10	11	12	13	5	6	7	8	9	10	11
14	15	16	17	18	19	20	12	13	14	15	16	17	18
21	22	23	24	25	26	27	19	20	21	22	23	24	25
28	29	30					26	27	28	29	30	31	

As indicated on the above calendar, there are 7 workdays (22nd - 30th) of excess labor in COEMIS, as of the end of June, which we need to adjust for. The Register of Accepted Transactions (RAT) file for the cycle in which the labor for the 21st through the 30th was processed reflects that total credits ("PL"

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* transactions) to the VW470009 account was \$94,861.76 and to the VW9302 account was \$541,700.11. Since labor is the credit to offset the payroll, we must reduce the balance by the \$94,861.76 plus the \$541,700.11.

(2) If the CPRO report had been as of PPE 4 July, we would add (increase the credit balance) 3 days of additional credits for the labor not processed. This amount can be determined from the RAT file. Whatever amounts are reflected for the VW47 and VW93 accounts ("PL" transactions) for the cycle in July in which labor was processed for the PPE 4 July would be the amounts we would add. Any amounts in labor extension rejects for this pay period would also need to be added. As an example, the RAT file for the cycle in July in which labor for PPE 4 July was run reflects a credit of \$40,655.04 to the VW470009 account and a credit of \$232,157.19 to the VW9302 account. There are no labor extension errors so we would increase the June credit balance by the \$40,655.04 plus the \$232,157.19.

(3) If not all the timekeepers labor was processed for the early labor cut-off (i.e., remote sites), the total 10 days of labor will then be processed in the following month. For our reconciliation as of PPE 20 June, the amount not processed will not effect the adjustment since we are backing out the total that did get into the system. If reconciling to PPE 4 July, the amount taken from the July RAT to add to the June balances will include both the 3 additional days of labor processed in June with the early cut-off and the full 10 days for that labor which did not get processed in June for early labor cut-off.

c. Payroll Adjustment.

(1) The actual/advance payroll amounts must also be adjusted to matching time frames. Since the CPRO report is as of 20 June, we need to determine what actual payrolls (SF 1166) and what advance payrolls were processed as of the end of June. Since advance payrolls are to be submitted to CPRO prior to the Friday following the end of the pay period, the advance for PPE 20 June was included in June's business. If it had not been, then a debit adjustment would be necessary. The RAT file also reflects that actual payrolls through 6 June were processed as of the end of June. Since the payroll amounts (actual and advance) were processed through the 20th, no adjustment needs to be made. We must be certain however, that the amounts in the advance accounts (VW470005 and VW9310) are sufficient to cover the payroll for PPE 20 June (see Appendix 17-A).

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* (2) If the CPRO report had been as of PPE 4 July, we would need to make an adjustment for the additional pay period not processed in June*s business and any difference between the advance and actual for PPE 20 June. This adjustment would be a decrease to the credit balance since advances/actuals are debit transactions. The amount to be added should be the amount of the actual from the SF 1166 for PPE 4 July and the difference between the SF 1166 for PPE 20 June and the advance input for that pay period. The actual vouchers will more than likely have been received by the time the reconciliation is performed. The SF 1166 for PPE 4 July reflects net pay of \$685,147.26 and government contributions of \$100,542.36. The advance for 20 June was understated by \$60,425.43 for net pay and \$37,225.51 for government contributions.

d. Comparing Adjusted Balance to CPRO Report.

	PPE 20 June	PPE 4 July
Balance per COEMIS	\$<1,070,624.46>	\$<1,070,624.46>
Labor Distribution		
Adjustment: VW93	541,700.11>	<232,157.19>
VW47	94,861.76	<40,655.04>
Payroll Adjustment: VW93	-0-	745,572.69
VW47	<u>-0-</u>	<u>137.767.87</u>
Adjusted Balance	\$<434,063.59>	\$<460,096.13>
Balance per CPRO Report	<u>\$<922,418.00></u>	<u>\$<925.620.94></u>
Variance Underfunded	\$488,355.41	\$465,524.81

As with any Revolving Fund account, the variance is not allowed to exceed 5% of the account balance. For the Accrued Leave account, the solvency of the account is determined at the end of the Leave Year, not the end of the Fiscal Year. During the year, the variance must be scrutinized to determine the need to adjust the effective rate. Leave usage will vary, therefore, the account balance will fluctuate during the leave year. As a general rule, leave utilization for the previous year can be utilized in the account analysis. If the variance is outside the expected norm, an adjustment to the effective rate will be necessary. Because the effective rate computation is based on an annual salary, any adjustment made during the leave year must be weighted. (Example: On 30 June a \$50,000 deficit is determined. Since only ½ of the leave year remains, the unfunded amount used in the effective rate computation must be at least doubled to insure full recovery by the end of the leave year.)

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Per Effective Rate Computation, page 17-B-7:

Total Regular Salaries:	\$7,731,609.00
Weighted Base Salary Amount:	\$6,560,369.00
Effective Rate: $\$7,731,609 \div \$6,560,369$	
	117.8533

Consider Underfunded as Part of Regular Salaries:

Total Regular Salaries:	\$7,731,609.00
Plus Weighted Under/Overfunded Amount:	<u>488.355.41</u>
Amount Base Salary Must Recoup	\$8,219,964.41

Weighted Base Salary Amount:	\$6,560,369.00
Effective Rate: $(\$8,219,964.41 \div \$6,560,369.00)$	125.2973

Consider Additional Percentage Required for Underfunded:

Weighted Under/Overfunded Amount:	\$488,355.41
Weighted Base Salary Amount:	\$6,560,369.00
* Additional Percentage: $(\$488,355.41 \div \$6,560,369.00)$	7.4440
Effective Rate: $(117.8533 + 7.4440)$	125.2973 *

If comparison of the adjusted balance to the CPRO report had reflected an overfunded condition, total regular salaries would have been decreased in the first example or the effective rate would have been decreased in the second example.

17-B-4. Government Contributions Percentage. The effective rate factor used for labor distributions must include a Government contributions rate. This rate is determined by dividing the annual estimated government share of personnel benefits by the base salary. Once the effective rate factor is determined then the factor amounts to be loaded in the PA data base and the 015 records must be computed. The following is a sample computation:

Effective Time Rate Computed Above	125%
Estimated Government Share of Personal Benefits	\$1,200,000
Base Salary	\$6,560,369
Government Contributions Rate	
$(\$1,200,000 \div \$6,560,369)$	18.2916

Effective Rate Factor (125% + 18%)	143%
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Amount to be Loaded in PA Data Base	143%
* Government Contribution Factor (GVCNTFCT) 015 Record	12.79%
$(18.29 \div 143)$	

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Using the Accrued Annual Leave Report on page 9-B-6, the effective rate is computed as shown below. The other paid leave categories reflected on the Accrued Annual Leave Report are averages for one-half of the year. Effective workdays are computed by projecting the other paid leave for a full year.

(1) Annual Leave Category	(2) Number of Employees	(3) Total Regular Salaries	(4) Effective Workdays Per Employee	(5) Total Effective Workdays (Col 2 X Col 4)	(6) Total Workdays (Col 2 X 260)	(7) Base Salary Amount (Col 3 X Col 5)	(8) Effective Rate (Col 3 - Col 7)
Line A	0	0	0	0	0	0	-
Line B	24	\$398,320	233	5,592	6,240	\$358,488	-
Line C	77	\$2,095,912	224	17,248	20,020	\$1,802,484	-
Line D	120	\$5,237,377	218	26,160	31,200	\$4,399,397	-
Totals	221	\$7,731,609	-	-	-	\$6,560,369	117.8533

Regular Workdays Per Year (52 weeks X 5 days)

Less: Noneffective Regular Time:

Annual Leave
 Sick Leave, Military Leave, etc. (average)
 Holidays

Annual Leave Category	Annual Leave Category	Annual Leave Category
4	6	8
260	260	260
13	20	26
7	7	7
10	10	10

Net Number of Effective Working Days

230	223	217
(To Line B, Col 4)	(To Line C, Col 4)	(To Line D, Col 4)

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APPENDIX C

COMPUTATION OF WEIGHTED BASE SALARY

17-C-1. General. The weighted base salary is defined as that portion of the employee*s annual salary which constitutes pay for actual hours worked. The weighted salary is the base from which the funds will be generated to recoup the leave utilization and government contributions. It is extremely important that reasonable estimates are utilized in the computation to prevent over or understating the effective rate.

17-C-2. Computation. The first step in generating the weighted salary is to estimate the "unfunded leave" utilization for the year. Unfunded leave consists of those leave entitlements for which an accrual of funding is not required (sick leave, military leave, administrative leave, etc.). The CPRO report can be utilized as a guide, however, the report has its limitations.

a. The CPRO report reflects the annual leave usage for those employees who are currently on the payroll. Leave utilization of employees who retire or terminate during the year will not be reflected. Generally this is not a problem unless the installation is experiencing a high turnover rate. A discrepancy will also exist for employees transferring between Corps offices (Districts, Divisions, etc.). When an employee transfers from one payroll block to another, the employee*s leave record transfers with him/her. Any leave utilized by that employee prior to the transfer will be reflected as leave utilization on the gaining FOA*s report even though that leave was paid for by the losing organization. During a period of high turnover, it may be necessary to utilize the biweekly leave reports instead of the CPRO report. It is also important to remember the Military Leave allowance is based on a Fiscal Year not the Leave Year. Therefore at the end of the leave year, the CPRO report will only reflect the Military Leave used from 1 October to the end of the leave year, not a full year.

b. Explanation of Terms. The following is an explanation of the computations included in the example.

(1) The number of "Days" is determined by dividing the number of hours by B and by the number of employees in that leave category.

(2) The "Annual Leave Rate" is standard for each of the leave categories.

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* (3) There are currently 10 "Holidays."

(4) The "Regular Work Days Per Year" will generally be 260 (26 pay periods times 10 days). On occasion, there will be 27 pay periods in the leave year and an additional 10 days must be added.

(5) The "Effective Work Days Per Year" equals the number of "Regular Work Days Per Year" less all the leave days and holidays.

(6) The "Weighted Salary" equals the "Regular Salaries" taken from the CPRO report, divided by the "Reg Work Days Per Year" times the "Effective Work Days."

	CATEGORY 4		CATEGORY 6		CATEGORY 8	
	HOURS	DAYS	HOURS	DAYS	HOURS	DAYS
1991 Leave						
Estimates:						
Sick	6,000	3.38	44,000	6.77	37,500	6.80
Military	120	0.07	3,600	0.55	3,100	0.56
Admin	2,676	1.51	9,672	1.49	8,244	1.50
Law Enforce		0.00		0.00		0.00
Mil Funeral		0.00		0.00		0.00
Home		0.00	0	0.00	0	0.00
Traumatic	500	0.28	500	0.00	1,000	0.18
Annual Leave Rate		13.00		20.00		26.00
Holidays		10.00		10.00		10.00
Reg Work Days						
Per Year		260.00		260.00		260.00
Eff Work Days						
Per Year		231.76		221.11		214.96

Leave Category	# of Employee	Regular Salaries	Effective Work Days	Weighted Salary
4	222	4,578,773	231.76	4,081,448
6	812	26,216,059	221.11	22,294,742
8	689	27,301,403	214.96	22,571,960
Totals	1,723	58,096,235	667.83	48,948,149

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