

CHAPTER 18

REVOLVING FUND REPORTS

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CHAPTER 18

REVOLVING FUND REPORTS

18-1. General.

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

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

c. Verification of Data.

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

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

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

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

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

a. Report Format. Report format is as follows:

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

Class Pos 10 Subclass Pos 11

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

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

(d) Examples of line item codes:

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

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

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

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

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

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

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

*18-5. Reporting PRIP Execution.

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

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

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

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

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

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

a. Memorandum Data.

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

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

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

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

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

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

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

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

b. Fiscal Year-end Certification and Supporting Schedules.

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

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

DATE _____/s/_____
 (TITLE)

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

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

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

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

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

DIVISION:
DISTRICT:
PERIOD:

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

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

VW88.10

Subtotal

30 September 19CY Ending Balance

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

*

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SCHEDULE E

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

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

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

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

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

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

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

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

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

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

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

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

applied to plant acquisition.

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

d. Special Requirements for Revolving Fund.

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

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

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

18-12. Accrued Leave Analysis Report.

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

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

(1) Value of Accrued Leave Report.

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

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

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

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

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

APPENDIX A

REVOLVING FUND ERROR CODES AND MESSAGES

<u>Error Code</u>	<u>Message</u>	
02	Report No. 1 EAM 430 (102-101) = Report No. 2 EAM 798 (101)	
04	Report No. 1 EAM 610 (103-104) + Report No. 1 EAM 630 (103-104) = Report No. 2 EAM 798 (102-106)	
* 05	Report No.1 EAM 632(103)= Report No 4.EAM 132 (111)	
06	Report No.2 EAM 798(103)= Report No. 4 EAM 132 (111)	*
07	Report No.1 EAM 570(104)= Report No. 2 EAM 798 (104)	
08	Report No.1 EAM 571(104)= Report No. 2 EAM 798 (105)	
40	Report No. 1 EAM 110 (101-102) = Report No. 4 EAM 121 (101)	
41	Report No. 1 EAM 110 (101-102+103-104) = Report No. 4 EAM 129 (101)	
* 42	Report No. 1 EAM 120 (101-102) = Report No. 4 EAM 121 (111-101)	
43	Report No. 1 EAM 120 (101-102+103-104) = Report No. 4 EAM 129 (111-101)	
44	Report No. 1 EAM 130 (102-101) = Report No. 4 EAM 131 (111)	
45	Report No. 1 EAM 130 (102-101+104-103) = Report No. 4 EAM 139 (111)	
46	[Report No. 1 EAM 381 (104-103) + Report No. 1 EAM 382 (104-103)+ Report No. 1 EAM 391 (104-103) + Report No. 1 EAM 392 (104-103)] = [Report No. 4 EAM 123 (111) - Report No. 4 EAM 133 (111) + Report No. 4 EAM 156 (111)]	*

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Error
Code

Message

* 47	Report No. 1 EAM 140 (101-102) = Report No. 4 EAM 141 (111)	
48	Report No. 1 EAM 140 (101-102+103-104) = Report No. 4 EAM 149 (111)	
49	Report No. 1 EAM 150 (101-102) = Report No. 4 EAM 151 (111)	
50	Report No. 1 EAM 150 (101+103-102-104) = Report No. 4 EAM 159 (111)	*
54	Report No. 1 EAM 220 (101-102) = Report No. 5 EAM 221 (101)	
55	Report No. 1 EAM 387 (104) + Report No. 1 EAM 397(104) = Report No. 5 EAM 223 (101)	
56	Report No. 1 EAM 610 (104-103) = Report No. 5 EAM 228 (101)	
57	Report No. 1 EAM 387 (104-103) + Report No. 1 EAM 397 (104-103) = Report No. 5 EAM 223 (101) + Report No. 5 EAM 231 (101)	
58	Report No. 1 EAM 220 (101+103-104) = Report No. 5 EAM 239 (101)	
59	Report No. 1 EAM 180 (101-102+103-104) + Report No. 1 EAM 190 (101-102+103-104) + Report No. 1 EAM 210 (101-102+1.03-104) = Report No. 7 EAM 189 (102)	

APPENDIX B

1 CAST OF FUNDS AVAILABILITY REVOLVING FUND - CORPS OF ENGINEERS Actual thru reporting period - Estimated for future periods For use of this form, see ER 37-2-10, Chapter 22	DIVISION DISTRICT	REQUIREMENTS CONTROL 5 DAEN-RMF-1(R2) REPORT FOR PERIOD ENDING			
		(AMOUNTS IN THOUSANDS)			
		1st QUARTER	2nd QUARTER	3rd QUARTER	4th QUARTER
ITEM DESCRIPTION					NEXT FISCAL YEAR 1st QUARTER
PART I					
JUSTIFICATION FOR ALLOCATIONS FROM HOUSAGE					
a. CAPITAL OUTLAYS (PRIP) FOR PERIOD (EAM 148)					
b. LESS: SALE OF FROD ASSETS FOR PERIOD (OL 338 EAM 441)					
c. DEPRECIATION ACCRUALS FOR PERIOD (EAM 837)					
d. SUB-TOTAL					
e. ALLOCATIONS OR REVOCATIONS BY HOUSAGE					
f. OTHER REQUIREMENTS FOR WHICH ADDITIONAL FUNDS ARE REQUIRED (Specify in Remarks or attach sheets)					
g. TOTAL					
PART II					
PRIOR FISCAL YEAR (Actual) (DO NOT)					
a. CAPITAL OUTLAYS (PRIP) FOR PERIOD (EAM 148)					
b. LESS: SALE OF FROD ASSETS FOR PERIOD (OL 338 EAM 441)					
c. DEPRECIATION FOR PERIOD (EAM 837)					
d. SUB-TOTAL					
e. ALLOCATIONS OR REVOCATIONS BY HOUSAGE					
f. TOTAL					
PART III					
PRIOR FISCAL YEAR MINUS ONE (Actual) (DO NOT)					
a. CAPITAL OUTLAYS (PRIP) FOR PERIOD (EAM 148)					
b. LESS: SALE OF FROD ASSETS FOR PERIOD (OL 338 EAM 441)					
c. DEPRECIATION FOR PERIOD (EAM 837)					
d. SUB-TOTAL					
e. ALLOCATIONS OR REVOCATIONS BY HOUSAGE					
f. TOTAL					
REMARKS					
FOR ILLUSTRATION PURPOSES ONLY (Local reproduction authorized - blank masters available from local FMO)					

(Supplement: CERMA-FG)

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Required to be completed for period ending 30 Sep only.

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CHAPTER 19

REVOLVING FUND CONCEPTS
(UNIQUE TO REVOLVING FUND, INCLUDING
FINANCIAL MANAGEMENT, BASIC LAW, ETC.)

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CHAPTER 19

REVOLVING FUND CONCEPTS (UNIQUE TO REVOLVING FUND, INCLUDING FINANCIAL MANAGEMENT, BASIC LAW, ETC.)

19-1. Purpose. The purpose of this chapter is to give a general overview of the concepts of the Revolving Fund including appropriate financial and cash management requirements.

19-2. Public Law Establishing the Revolving Fund.

a. The authority for establishment and operation of the Revolving Fund is contained in the Civil Functions Appropriation Act of 1954, Public Law 153, 83d Congress, 1st session, approved 27 July 1953, viz,

"For establishment of a revolving fund, to be available without fiscal year limitation, for expenses necessary for the maintenance and operation of the plant and equipment of the Corps of Engineers used in civil works functions, including acquisition of plant and equipment, maintenance, repair, and purchase, operation and maintenance of not to exceed four aircraft at any one time, temporary financing of services finally chargeable to appropriations for civil works functions and the furnishing of facilities and services for military functions of the Department of the Army and other Government agencies and private persons, as authorized by law, \$100: and in addition, the Secretary of the Army is authorized to provide capital for the fund by capitalizing the present inventories, plant, and equipment of the civil works functions of the Corps of Engineers. The fund shall be credited with reimbursements or advances for the cost of equipment, facilities, and services furnished, at rates which shall include charges for overhead and related expenses, depreciation of plant and equipment, and accrued leave: Provided, that on July 1, 1953: (1) the fund shall assume the assets, liabilities, and obligations of the Plant accounts, as carried on the records of the Corps of Engineers as of June 30, 1953, under appropriations for Maintenance and Improvement of Existing River and Harbor Works*, Flood Control, General* and 'Flood Control, Mississippi River and Tributaries*', and (2) there shall be transferred from said appropriations to the fund amounts equivalent to the unexpended cash balances of the Plant accounts on June 30, 1953: Provided further, that the total capital of said fund shall not exceed \$140,000,000." (33 USC 576)

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* NOTE: Currently, this corpus limitation does not apply. From the establishment of the Revolving Fund in 1953 until 1965, the authorized corpus was adequate to conduct the management of the Fund in a business-like manner. From 1966 until 1978 increases to the corpus were requested. Elimination of the corpus ceiling was requested and approved since the corpus ceiling was no longer functioning as the mechanism of primary control over operations of the Revolving Fund.

b. The Congressional intent of the law was to allow certain transactions to be initially financed by the Revolving Fund. The Hearing before the Subcommittee of Senate Committee on Appropriations, Eighty Third Congress is quoted below exactly as it appears in the record of hearings,

(1) "Transactions which will be reflected as expenditures of the Revolving Fund to be billed at cost to the other agencies, projects and appropriations, and which will be reflected as income of the Revolving Fund.

Financing of common inventories for civil works such as bulk materials and supplies.

Operation of common storehouses which serve more than one civil works project or appropriation.

Acquisition of construction and operating facilities and which are to serve more than one civil works project or appropriation, such as dredges, concrete mixing plants, shops and transportation equipment.

Operation and maintenance of such construction and operating facilities used for more than one civil works project or appropriation.

Financing of work or services performed for other governmental agencies, including military functions of the Corps, states, municipalities and individuals or corporations outside the Federal Government on a reimbursable basis, such as engineering and design work, and non-government dredging inspections.

Financing common services of the district office, such as transportation, utility operations, supervision and general expenses."

*

* (2) "Transactions which are paid initially from the fund for only accounting expediency and which will be transferred as direct charges to applicable appropriations under the related object classes. The billings for these charges will not be reflected as revolving-fund income but will be recorded as offsets to the expenditures in the accounts of the revolving fund, the net result being zero.

These include primarily the initial payment of labor charges for personnel employed at civil-works project locations, which will be transferred to the applicable appropriation and will appear as 01 /personnel services* under the appropriations of the project at which the employees work."

(3) "The Revolving Fund will not be used to finance the cost of the following classes of expenditures:

(a) Temporary construction facilities built or acquired for the use of a single civil-works project, or for military activities.

(b) Equipment and facilities acquired for the use of a single project - that is, equipment which is to become a part of the project operating equipment.

(c) Contractors* payments and the purchase of equipment and supplies under specifications for a particular project, such as generators, turbines, to be installed in the project.

(d) Labor charges relating to personnel employed at military projects, or engaged exclusively in military-procurement activities.

(e) Financing of inventories exclusively for military activities.

(f) Acquisition, operation, and maintenance of construction and operating facilities exclusively for military activities."

That last part is mentioned here to show specifically that the revolving fund is for the civil-works functions and might incidentally furnish services to military activities under section 601 of the Economy Act.

c. Considering the above, it is apparent that Congress intended for the Revolving Fund to provide only common services. Contracts for E&D, or for construction on projects (whether

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* civil, military, or reimbursable work) will not be initially funded by the Revolving Fund.

d. As used in paragraph b(1) above, a project may be either an entire project authorization or any major subdivision thereof by location or a separate operable unit for which a separate group of feature cost accounts or separate operational records are maintained.

e. All plant, property and equipment purchased to serve more than one civil works project or multiple appropriations required for civil works activities will be acquired through the Revolving Fund Plant Replacement and Improvement Program (PRIP) (ER 1125-2-301). Plant, property and equipment expected to serve only one civil works project will be acquired with that project*s funds and not the PRIP.

19-3. Financial Management.

a. The Anti-Deficiency Act, 31 USC 1517 applies to the Revolving Fund when disbursements exceed cash (Funds with the Treasury). Although OMB Circular A-34, paragraph 86.6 states that incurring obligations in excess of apportioned budgetary resources is a violation of the Anti-deficiency Act, the paragraph is not applicable since OMB, with the Deputy Assistant Secretary of the Army*s (Civil Works) endorsement, granted the Corps an exemption from paragraph 41.1 which requires intragovernmental revolving funds to be apportioned. USACE commands must have HQUSACE (CERM-FP) approval prior to exceeding their Funds with Treasury. Once verbal approval has been obtained, an after-the-fact memorandum detailing the circumstances that resulted in the negative cash balance and the procedures adopted to preclude recurrence will be signed by the resource management officer and submitted to CERM-FP.

b. The Revolving Fund is operated entirely within its own resources rather than from annual appropriations, which makes it necessary that prompt reimbursement be obtained from the using appropriations or projects for services rendered in order that sufficient funds are available for continued operation. Successful financial management of the Revolving Fund therefore requires that accounts and operations be frequently reviewed to ensure that costs are currently and equitably absorbed by the customers and that a sufficient cash balance is maintained in each USACE command to permit prompt liquidation of obligations as they mature. The actions listed below will help ensure maximum utilization of limited Revolving Fund resources.

*

(1) Analysis of accounts receivable monthly to ensure aggressive follow-up actions on delinquent accounts. Appropriate action to charge off uncollectible accounts to the activity or function for which the accounts receivable was established. (See paras 4-7 and 4-8.)

(2) Current distribution of Revolving Fund costs.

(3) Review of billing procedures to ensure that unbilled costs are not allowed to accumulate to an unwarranted degree. (See para 17-5.)

(4) Continual review and revision of operating account rates where necessary to maintain balances within the allowable nominal balance ranges.

(5) Sufficient credit balances be maintained in plant operating accounts to accomplish major repairs upon occurrence. Care should be exercised to ensure that the credit balances are not allowed to accumulate to an excessive degree. (See para 15-13.)

(6) Review of effective labor rates to ensure sufficient labor distribution to pay the payroll and to maintain a sufficient reserve for accrued leave. (See para 17-10 and chap 17, app B.)

(7) When work is performed for customers outside the Federal Government, cash advances are required. This requirement in OMB Circular A-34 results in not having to use Federal resources to provide the service, which reduces Federal borrowing. At the same time, this action increases the Revolving Fund current assets to meet the requirements of the work.

*(8) RESCINDED.

c. The cash generated by the application of depreciation and plant increment charges is the only constant source of funds available to HQUSACE to finance the annual Plant Replacement and Improvement Program (PRIP). Therefore, proper and effective management of PRIP funded assets is extremely important. In order to ensure an uninterrupted cash flow and timely recovery of the initial investment in PRIP funded capital assets, new acquisitions, additions and betterments should be transferred to

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plant-in-service no later than the beginning of the month following receipt or completion of the acquisition unless a delay is approved in advance by the HQUSACE PRIP Manager. Plant increment, depreciation, and insurance charges must begin on the first day of the month following the month in which the asset, addition or betterment is placed in service. One extremely important factor which could affect both depreciation and plant increment as well as the cash flow is the estimated service life of capital assets. The estimated service life must not be extended for the purpose of slowing depreciation repayments by projects to the Revolving Fund. It is important that depreciation be computed on all assets using realistic rather than extended life years of usefulness.

d. Due to the limited availability of cash with which to finance PRIP acquisitions, extreme care must be exercised to ensure that resources will be available prior to the procurement orders being signed for the acquisition of plant and equipment and that the procurements are within the monetary authorization received by the USACE command. What takes place is a conversion of liquid assets (Funds with Treasury) to a fixed asset, thereby decreasing the budgetary resources in the current working capital ratio. Guidelines are furnished in chapter 15, appendix B. *

e. Funds Control. The majority of Corps purchase requests are for in-house goods and services which cite the Revolving Fund. While Revolving Fund commitment and obligation actions are not formally recorded (entered) in the accounting system, Revolving Fund obligations are legally binding instruments which the Government must honor (pay) upon satisfactory completion of requirements. Therefore, one of the following two methods must be used to certify commitment/obligation documents citing the Revolving Fund.

(1) All documents presented for commitment/obligation certification will be reviewed as described. The certification (signature and date) is not based on specific funds available; but, is based on the Revolving Fund account cited being proper for the type of expense contemplated and within the USACE Command's current operating budget authority or approved Plant Replacement and Improvement Program authority. This also assumes

that the USACE Command is operating within sound cash management practices and Revolving Fund cash is/will be available for the disbursement.

(2) Option (1) above, is very labor intensive and time consuming. Therefore, when the commander determines that all fiscal and technical managers are well disciplined in proper Revolving Fund principles and operating budgets are functioning well, the F&A officer may issue an annual letter of certification which covers all commitment/obligation documents citing the Revolving Fund. Certifying officers must understand that this method places the review of propriety for potentially questionable items back on requisition approvers. If a question of propriety later arises, after the obligation has occurred or the goods or services have been delivered, then the District must match Prompt Payment Act provisions against the legality of disbursement action. This also places additional pressure on those individuals (usually in Budget and/or F&A) responsible for monitoring the operating budget and Revolving Fund cash position.

* f. Revolving Fund Internal Management Control Review Checklist. A copy of the checklist which is being incorporated into Army Management Plan is provided at appendix A. (See appendix A.) *

19-4. Accounting Policy.

a. Accounts established for the Revolving Fund provide for the recording and control of assets, liabilities, income, expenses, and the proprietary interest of the U. S. Government therein. The books of account are maintained on the 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 as of the date incurred. Thus, at the end of any accounting period, the status of the financial affairs of the fund may be accurately determined from the books of account, and statements prepared to reflect financial condition, income and expense, and sources and application of funds. Since the Revolving Fund operates wholly from its own receipts, it is incumbent upon Commanders to ensure that costs incurred in operations are promptly and equitably converted to income and a sufficiently liquid working capital maintained at all times to meet current requirements.

* b. The account numbers, titles and descriptions prescribed within the Revolving Fund are to be strictly enforced at each level of command. Costs associated with functions must be captioned as described in this regulation. Costs must be incurred for only the specific purposes defined. Reports will be prepared and submitted as prescribed in this regulation. It is considered a breach of accounting and reporting principles to accumulate or transfer costs outside these descriptions. If a command encounters functions outside the descriptions provided, contact HQUSACE (CERM-FP) prior to making a decision to record costs in the Revolving Fund.

c. No Revolving Fund account or procedure can be used to avoid other limitations or prohibitions. If a function or procedure is inappropriate for the source appropriation then it is also inappropriate to be handled through the Revolving Fund. Examples would include (1) fiscal year end funds expiration cannot be avoided by advancing funds into the Revolving Fund and (2) funds cannot be merged or mixed within the Revolving Fund to augment appropriations.

19-5. Principles of Functional Grouping.

a. Purpose of Functional Grouping. Functional groupings are established for the various activities of Revolving Fund operations. The activities of the Revolving Fund are divided into four functional areas designated as Plant and Equipment Services, Warehousing Activities, Shop and Facility Services, and General Administrative Services. The account structure of the Revolving Fund provides for recording expenses and income applicable to each department (VW21.- through VW69.- series of cost accounts) and for developing data disclosing operating results for management purposes.

b. Plant and Equipment Services renders services involving principally the use of plant.

c. Warehousing Activities receives, stores, and issues common inventory items required for civil works activities and activities of the Revolving Fund.

d. Shop and Facility Services includes the operation of shops and yards, garages, laboratories, reproduction and printing facilities, operating expenses of division offices and the furnishing of services not provided for elsewhere.

e. General Administrative Services furnishes common services of an administrative nature.

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* 19-6. Concepts of Expense, Income, and Accrued Expenditures.

a. Operating Expenses of the Revolving Fund are those expenses incurred in the performance of work within the operating accounts of the Fund and represent the value of assets consumed or services rendered to the Fund. The net operating expenses of the Revolving Fund represent the difference between gross charges made to the accounts and transfers of cost to other accounts within the Revolving Fund (joint cost credits). The term "Joint Cost Credit" (intrafund income) as used in these instructions refers to the transfer of expenses from an operating account to other accounts within the Revolving Fund, as distinguished from income of the Revolving Fund in the form of sales to others. Joint cost credits may involve the transfer of operating expenses between Revolving Fund activities as well as capitalization of expenses, e.g., transfer of expense to asset accounts.

b. Cost of Goods Sold is the book value of warehouse stocks sold.

c. Income from Sales is the sales value of services and commodities sold.

(1) Services include plant usage; shop and yard, garage, laboratory, printing and reproduction services; other facilities and services; and general administrative services.

(2) Commodities represent warehouse stock sold to projects and others, including in the case of sales to projects, book cost and applied warehouse burden; and the total receipts in the case of other sales.

d. Application of Accrued Expenditures. Accrued expenditures of the Revolving Fund are included in financial statements of the United States Government in terms of object classes (see EP 37-2-1, para 5-22) and by application of these expenditures to (1) plant acquisition or retirement in progress, (2) warehouse stock purchases, (3) advances or prepayments to others, (4) deferred and undistributed items, (5) return of unused balances of advances received, (6) accrued leave (accrual of payrolls payable), (7) funded charges to reserves (insurance), (8) payrolls processed for other districts (by central payroll offices), and (9) operating expenses. Accrued expenditures relating to items chargeable directly to deferred and undistributed accounts (GL 325.2) are not identified except as working capital changes in these statements. Except for expenditures chargeable initially to deferred and undistributed

*

- * items (GL 325.2), all accrued expenditures not applicable to accounts specifically provided for in the items mentioned in (a) through (i), will be applied to operating expenses utilizing account VW59.

19-7. General Classification of Accounts. The Chart C general ledger accounts for the Revolving Fund are divided into two general classes - balance sheet accounts and operating accounts.

a. Balance sheet accounts reflect the assets, liabilities, reserves, and proprietary interest of the U.S. Government.

(1) Current and Accrued Assets comprise cash, prepayments, amounts due from others, or other assets which will be converted into cash within a relatively short period of time in the normal course of operations. Included in this group are undisbursed balance of Funds with the Treasury, accounts receivable, stores, prepayments and advances to others, work in progress for others, and deferred and undistributed charges.

(2) Fixed Assets comprise the book cost of all assets, which are normally subject to depreciation accounting, and land owned. Included in this group are structures, equipment, plant acquisition in progress, plant retirement work in progress, and provision for depreciation of structures and equipment.

(3) Current and Accrued Liabilities comprise amounts owed to others and payable within a relatively short period of time. Included in this subgroup are accounts payable, unapplied advances from others for services and commodities, and other liabilities of a current nature.

(4) Operating Reserves comprise amounts set aside out of current earnings to provide for future casualty losses. Included in this subgroup is the insurance account.

(5) Proprietary Interest of the U. S. Government comprises the net worth accounts of the fund. Included in this subgroup are appropriations from the U.S. Treasury, other net assets transferred from projects upon establishment of the Revolving Fund, transfers of cost or property, funds returned to the U.S. Treasury, results from operations, and nonoperating income (or loss).

b. Operating accounts record current operating income, expenses, and cost of goods sold. The operating accounts are further subdivided as follows:

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- * (1) Sales, in which is recorded the income for services or commodities sold during the period.
- (2) Cost of Goods Sold, in which is recorded the prime cost of warehouse stock sold.
- (3) Operating Expenses, in which is recorded expenses incurred in the operation of the various activities and facilities of the Revolving Fund.

19-8. The Chart C General Ledger. The Chart C general ledger is the record in which all transactions of the Revolving Fund are summarized. Therefore, it is the main control point of the accounting system. Certain GLACs are control accounts and are supported by detail accounts called subsidiary accounts or records. The total balances in these accounts or records must equal the balances of the control accounts in the Chart C accounts. Subsidiary records consist of such records as detailed plant and property accounts, equipment accounts, operating accounts, or open document files.

19-9. Structure of Chart C. In order to simplify and standardize account procedures, a uniform account numbering system has been developed for use by all USACE commands with a Revolving Fund.

Balance Sheet Accounts

Fixed Assets

301.00 Plant, properties, and Equipment - Book Cost
 301.10 Land
 301.20 Structures and Equipment
302.00 Provision for Depreciation - Structures and Equipment
307.00 Plant Acquisition in Progress
308.00 Plant Retirement Work in Progress

Current and Accrued Assets

310.00 Funds With Treasury (Cash)
313.00 Accounts Receivable
315.00 Stores
 315.10 Warehouse Stocks
 315.20 Plant Inventories
316.00 Prepayments and Advances
 316.10 Prepayments to Other Government Agencies
 316.20 (Reserved)

*

* Current and Accrued Assets (Continued)

316.30 Other Advances
316.40 (Reserved)

317.00 Work in Progress for Others
325.00 Deferred and Undistributed Items
325.10 Deferred Balances - Plant Operations
325.20 Other Deferred and Undistributed Items

Investment of the US Government

330.00 Provision for Plant Replacement
331.00 Appropriations From US Treasury
332.00 Other Net Assets Transferred From Projects Upon
Establishment of the Revolving Fund
333.00 Transfers of Cost or Property
333.10 Transfers - Other Government Agencies and
Appropriations
333.20 Transfers - Other Districts* Revolving Funds
334.00 Recoveries of Expenses From Project Funds for
Appropriation Transfers to Other Agencies
335.00 Funds Returned to the US Treasury (DR)
336.00 Capital Adjustments for Accrued Annual Leave (Long Term
Lease/Grants)
Liabilities - HQUSACE approval only
337.00 Results From Operations
338.00 Nonoperating Income or Loss

Current and Accrued Liabilities

341.00 Accounts Payable
343.00 Advances for Services and Commodities
344.00 (Reserved) (Lease Purchase Agreement - HQUSACE approval
only)
345.00 Accrued Leave

Operating Reserves

351.00 Insurance

Operating Accounts

401.00 Sales
401.10 Sales to Other Districts* Revolving Fund
401.20 Sales to Civil Works
401.30 Sales to Other Appropriations or Agencies
401.40 Sales - Non-Governmental

*

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* Operating Accounts (Continued)

414.00 Cost of Goods Sold
415.00 Operating Expenses

19-10. US Government Standard General Ledgers. The purpose of the US Government Standard General Ledger is to provide uniform chart of accounts and supporting transactions to be used to standardize federal agency accounting and to support the preparation of standard external reports. Beginning in October 1988 all federal agencies were required to submit reports based upon the Standard General Ledger. HQUSACE decided to program "cross-walks" from the existing Chart C General Ledgers to the new Standard General Ledgers. The new Corps of Engineers Financial Management System (CEFMS) will incorporate the Standard General Ledgers in the transactional updates. The Standard General Ledgers to be utilized by the Revolving Fund until the implementation of CEFMS are as follows:

1700 Fixed Assets. Net

1710 Land
1740 Other Structures and Facilities
1749 Accumulated Depreciation On Other Structures and
Facilities
1750 Equipment
1759 Accumulated Depreciation On Equipment
1720 Construction in Progress
1810 Assets Under Capital Lease
1819 Accumulated Depreciation On Assets Under Capital Lease

1000 Assets

1010 Fund Balance With Treasury

1310 Accounts Receivable

1310.1 Accounts Receivable Federal Government
1310.2 Accounts Receivable Public
1310.3 Work in Progress

1500 Inventories. Net

1510 Inventory For Agency Operations

1400 Advances and Prepayments

1410 Advances To Others

*

* 1900 Other Assets, Net

- 1990.1 Other Assets
- 1990.2 Lease Purchase Agreements

2000 Liabilities

2100 Accrued Liabilities - Other

2110 Accounts Payable

- 2110.1 Accounts Payable Federal Government
- 2110.2 Accounts Payable Public

2190 Other Accrued Liabilities

2300 Unearned Revenue (Advances)

2310 Advances From Others

- 2310.1 Advances Federal Government
- 2310.2 Advances Public

2900 Other Liabilities

2990 Other Liabilities

- 2990.1 Other Liabilities - Reserve For Insurance
- 2990.2 Other Liabilities - Long Term Lease Liability

3000 Equity

3100 Appropriated Capital

3200 Invested Capital

3210 Capital Investments

- 3210.1 Provision For Plant Replacement
- 3210.2 Nonoperating Results
- 3210.3 Other Net Assets

3220 Transfers-In From Others Without Reimbursements

3230 Transfers-Out To Others Without Reimbursements

*

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* 3300 Results of Operations

3310 Cumulative Results of Operations
 3320 Net Results of Operations

19-11. Cross-Walk Standard General Ledger to Chart C General Ledger. The logic to produce the amount for each general ledger is as follows:

STD GLAC	CHART C GLAC	Logic for extracting amounts by EAM Code (See EP 37-2-1, app B)
1710	Combination	Amount in EAM 1690
1740	Combination	EAM 1291 plus 1591
1749	Combination	EAM 1391
1750	Combination	EAM 1292 thru 1297 + 1592 thru 1597
1759	302.00	Add 1392 thru 1397
1720	307.00	Add 1491 thru 1497
1810		Input by HQUSACE
1819		Input by HQUSACE
1010	310.00	EAM 1705 - 1706
1310		Header Only
1310.1	313.00	EAM 1805 - 1806 + 1905 -1906
1310.2	313.00	EAM 2105 - 2106
1310.3	313.00	EAM 2805 - 2806 + 2905 - 2906 + 3005 - 3006
1510	315.00	EAM 2205 -2206 + 2405 - 2406
1410	316.00	EAM 2505 - 2506 + 2605 - 2606 + 2705 -2706
1990.1	316.00	EAM 3405 - 3406
1990.2	316.00	EAM 4005
2110.1	341.00	EAM 4606 - 4605 + 4706 - 4705
2110.2	341.00	EAM 4806 - 4805
2310.1	343.00	EAM 5116 - 5115 + 5126 - 5125 + 5136 - 5135
2310.2	343.00	EAM 5146 - 51451
2190	345.00	EAM 5306 - 5305
2990.1	351.00	EAM 5606 - 5605
2990.2	336.00	If EROC code = "B2" use EAM 4206, else leave blank
3100	Combination	If EROC code = "AO" add EAM 3606 - 3605 - 4105 + 4106 - 4205, else add EAM 3606 - 4105 -3605 + 4106
2310.1	330.00	EAM 3506 - 3505
3210.2	338.00	EAM 4406 - 4405
3210.3	332.00	EAM 3706 - 3705
3220	333.00	EAM 3806 + 3906

*

* STD <u>GLAC</u>	CHART C <u>GLAC</u>	Logic for extracting amounts by EAM Code <u>(See EP 37-2-1. app B)</u>	
3230	333.00	EAM 3805 + 3905	
3310	337.00	EAM 4306 - 4305	
3320	Combination	EAM 5706 - 6305 - 6105	*

APPENDIX A

REVOLVING FUND
INTERNAL MANAGEMENT CONTROL REVIEW CHECKLIST

FUNCTION. The function covered by this checklist (at each U.S. Army Corps of Engineers* command where Revolving Fund, 96X4902, accounting functions are performed) will be designated by the cognizant headquarters* staff functional principal. The responsible principal and mandatory schedule for using the checklist will be shown in the annually updated Management Control Plan. The following designed responsible principals are assigned:

A. ORGANIZATION NAME:

B. ACTION OFFICER:

C. REVIEW OFFICER:

D. DATE COMPLETED:

PURPOSE. The purpose of this checklist is to assist operating accountants in evaluating the key Revolving Fund internal management controls including cash management requirements.

INSTRUCTIONS. One must answer each test question 'YES, NO, OR NA,* and provide supporting documentation when prescribed controls are found deficient. For these conditions (that is, necessary management controls are not in place or not operative) the checklist 'Remarks*' block must refer to documents defining the problem together with details on corrective actions taken and planned. This checklist must be used within 120 days of initial publication and every two years thereafter.

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EVENT CYCLE 1: Funds Control and Cash Management

Step 1: Maintain an adequate administrative control of funds system.

Risk: Inappropriate use of Revolving Fund cash and/or facilities. Inappropriate use of Revolving Fund cost accounts. The USACE Revolving Fund (96X4902) has been exempted from apportionment control. Therefore, commitment and obligation actions are not formally recorded (entered) in the accounting system except for PRIP obligations which will be entered. However, Revolving Fund obligations are legally binding instruments which the Government must honor upon satisfactory completion.

Control Objective: Ensure that all accounting documents citing the Revolving Fund are properly accounted for and costs are distributed promptly and equitably to benefiting activities. Even though fund certification in the Revolving Fund is not based on specific funds available, it is necessary to confirm that the account cited is proper for the type of expense contemplated and is within the current operating budget authority. Limitations on Revolving Fund cash and Plant Replacement and Improvement Program authority also apply.

Control Technique: Require that all Revolving Fund distributions, limitations, withdrawals, and citations on fiscal documents be made in writing by persons with authorizations to do so. Require that written policies and procedures be instituted to govern all accounting and reporting functions.

Test Question:

1. Is there a current, clear, and unbroken chain of written delegation of authority to certify funds?

Response: YES ____ NO ____ NA ____

Remarks:

2. Is the responsibility for administrative control of funds delegated to the Resource Management Officer with authority to redelegate to office chiefs who program and/or execute authorized projects or a portion of the local operating budget?

*

Response: YES ____ NO ____ NA ____

Remarks:

3. Are documents submitted for certification of funds certified individually (signature and date)? If not, has the F&A Officer issued an annual letter of certification which covers all documents citing the Revolving Fund?

Response: YES ____ NO ____ NA ____

Remarks:

4. When an annual certification is used, are procedures for processing individual documents adequate to assure that previous Comptroller General (CG) decisions regarding propriety of funds are considered?

Response: YES ____ NO ____ NA ____

Remarks:

5. Do procedures for recording transactions provide for use of single source data entry and for uniform standards for maintaining accounting records?

Response: YES ____ NO ____ NA ____

Remarks:

*

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- * 6. Is a joint review of unliquidated obligations (ULOs) conducted annually by accounting personnel and representatives of the serviced activities?

Response: YES ____ NO ____ NA ____

Remarks:

Step 2: Maintain an adequate cash balance at all times to meet expenses.

Risk: Cash may not be available to meet expenses and/or an antideficiency violation could result from a negative cash balance.

Control Objective: Continual monitoring of sources of income and cash requirements.

Control Technique: Require continual clearing of billable costs, aggressive follow-up of receivables, prompt distributions of costs to benefiting projects, review of all distributive rates (including plant charges: depreciation, increment, and insurance), and cash reconciliation performed each COEMIS F&A update.

Test Question:

1. Are accounts receivable (A/R) reviewed and analyzed monthly to ensure aggressive follow-up action on uncollected accounts?

Response: YES ____ NO ____ NA ____

Remarks:

2. When charge-off is authorized, are uncollectible A/R charged off to the activity or function for which the receivable was established?

Response: YES ____ NO ____ NA ____

* Remarks:

3. Is a monthly report of all delinquent A/R submitted to the commander/director?

Response: YES ____ NO ____ NA ____

Remarks:

4. Do billing procedures ensure that unbilled costs are not allowed to accumulate?

Response: YES ____ NO ____ NA ____

Remarks:

5. Is RF cash reconciled and monitored on an up-date to up-date basis to relate proper cash balances to major projected expenditures; i.e., PRIP, seasonal peaks, etc.?

Response: YES ____ NO ____ NA ____

Remarks:

6. Are document files reconciled monthly with COEMIS F&A open items listings and the controlling general ledgers?

Response: YES ____ NO ____ NA ____

Remarks:

*

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- * 7. Are procedures in effect to ensure that all RF distributive rates (including plant charges: depreciation, increment, and insurance) are reviewed at least no less than required by ER 37-2-10?

Response: YES _____ NO _____ NA _____

Remarks:

8. Are procedures in effect to ensure that all RF distributions are reviewed to validate that projects (or other accounts) are being charged based solely on actual benefit received?

Response: YES _____ NO _____ NA _____

Remarks:

*

* EVENT CYCLE 2: Plant Replacement and Improvement Program (PRIP)

Risk: Improper use of PRIP funds in acquiring plant, property, and equipment.

Objective: Ensure that all funds are properly used and accounted for in the acquisition of PRIP plant, property and equipment.

Control Technique: Require that all PRIP requirements, acquisitions and expenditures be in accordance with established policies.

Test Question:

1. Are local procedures published to clearly document PRIP policies?

Response: YES ____ NO ____ NA ____

Remarks:

2. Are all plant, property, and equipment purchased through PRIP when they meet the capitalization criteria?

Response: YES ____ NO ____ NA ____

Remarks:

3. Is plant, property and equipment purchased to serve only one project acquired with that project*s funds and not with PRIP?

Response: YES ____ NO ____ NA ____

Remarks:

*

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- * 4. Is construction of area/project offices exclusively for multiple military projects financed with either Military Construction, Army (MCA) or Operation and Maintenance, Army (OMA) funds?

Response: YES _____ NO _____ NA _____

Remarks:

5. Are accounts established in F&A prior to initiation of construction or procurement for acquisition of land, structures, or equipment?

Response: YES _____ NO _____ NA _____

Remarks:

6. Are procedures adequate to ensure that acquisitions are transferred to plant in service no later than the month following receipt of the receiving or completion report?

Response: YES _____ NO _____ NA _____

Remarks:

7. Are transfers of Revolving Fund assets to other appropriations or agencies without reimbursement authorized by HQUSACE?

Response: YES _____ NO _____ NA _____

Remarks:

*

* 8. Is book cost and accrued depreciation recorded at both the losing and gaining command within the same quarter; ideally within the same accounting month, when property is transferred under continuing Revolving Fund ownership?

Response: YES ____ NO ____ NA ____

Remarks:

9. Are depreciation schedules reviewed annually and are new schedules prepared at least every 2 years?

Response: YES ____ NO ____ NA ____

Remarks:

10. Is depreciation charged on all structures and equipment owned by the Revolving Fund except for those in process of acquisition or disposal, or in mothball status? Are depreciation charges entered in the accounts monthly?

Response: YES ____ NO ____ NA ____

Remarks:

11. Are plant accounts properly classified in Group and Non-Group operating accounts?

Response: YES ____ NO ____ NA ____

Remarks:

*

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- * 12. Are usage rates for Non-Group Plant prepared and submitted on ENG Form 22 as outlined in ER 1125-2-306?

Response: YES ____ NO ____ NA ____

Remarks:

13. Are rates for use of Group Plant prepared and submitted on ENG Form 2438 as outlined in ER 1125-2-306?

Response: YES ____ NO ____ NA ____

Remarks:

14. Are sales, dismantlements or condemnations processed through Plant Retirement Work in Progress (GLAC 308.00) and is the transaction supported by a retirement work order (ENG 3013) or other appropriate document?

Response: YES ____ NO ____ NA ____

Remarks:

15. Is Revolving Fund plant, property, or equipment lost or damaged beyond economical repair taken out of service and charged to insurance immediately after the loss or damage is discovered?

Response: YES ____ NO ____ NA ____

Remarks:

*

- * 16. Is the borrowing command charged with the cost of operation when Plant is loaned between USACE Commands; does the predetermined rate for the use of each unit include costs of the kinds properly chargeable to the Revolving Fund Insurance account?

Response: YES ____ NO ____ NA ____

Remarks:

17. Is mothballing of items of plant anticipated and the usage rates adjusted to provide a credit balance to cover estimated mothballing costs?

Response: YES ____ NO ____ NA ____

Remarks:

18. Are depreciation, plant increment and insurance charges suspended during mothball status; upon reactivation, is useful life recomputed and rates for depreciation, plant increment and insurance reestablished?

Response: YES ____ NO ____ NA ____

Remarks:

19. Are plant operating balances applicable to plant placed in mothball status charged to a deferred account and, for debit balances, absorbed on an equitable basis into the work of the USACE command last utilizing the plant or, for credit balances, used as an offset to the mothballing and demothballing expenses?

Response: YES ____ NO ____ NA ____

Remarks:

*

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* EVENT CYCLE 3: Labor and Payroll Accounting

Risk: Untimely processing of payroll and inaccurate labor distribution.

Objective: It is essential that the true financial position of the RF be recorded and reported to higher authority. Ensure that every effort is made to promptly record labor transactions and obtain reimbursement from using appropriations or projects.

Control Technique: Ensure that all effective labor rates are reviewed and adjusted if necessary.

Test Question:

1. Is labor cost computed at the effective time rate?

Response: YES ____ NO ____ NA ____

Remarks:

2. Are Government Contribution (VW47) and Leave Liability (VW93) accounts reviewed at least quarterly?

Response: YES ____ NO ____ NA ____

Remarks:

3. Are Government Contribution (VW47) and Leave Liability (VW93) accounts reconciled with the Central Payroll Office accrued annual leave report (V2 report) at least twice per year?

Response: YES ____ NO ____ NA ____

Remarks:

*

* 4. Are operating accounts*reviewed monthly to identify losses and is corrective action taken?

Response: YES ____ NO ____ NA ____

Remarks:

5. Is the leave liability reserve within plus or minus 5% of the actual leave liability as of the end of the leave year?

Response: YES ____ NO ____ NA ____

Remarks:

6. Is an employee*s accrued leave transferred when the employee is transferred to another Corps command serviced by a RF?

Response: YES ____ NO ____ NA ____

Remarks:

*

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* EVENT CYCLE 4: Function of Shop and Facility Accounts

Risk: Inaccurate distribution of operating expenses and income of shops, laboratories, garages, ADP and other facilities.

Objective: Accurate maintenance of the accounts enables the ready analysis of workload, efficiency of the operation, and profit or loss connected with the particular facility by the operating managers.

Control Technique: Follow prescribed procedures in ER 37-2-10 for analyzing and reconciling accounting data.

Test Question:

1. Are budget/cost schedules prepared for each shop and facility account?

Response: YES ____ NO ____ NA ____

Remarks:

2. Are the accounts analyzed at least quarterly?

Response: YES ____ NO ____ NA ____

Remarks:

3. Are predetermined rates used for distribution of laboratory operation (VW41)?

Response: YES ____ NO ____ NA ____

Remarks:

*

* 4. Is work performed in shop and facility services initiated by work orders?

Response: YES ____ NO ____ NA ____

Remarks:

5. Are ADP costs initially charged to VW50 and then sold to the benefiting appropriation or activity account?

Response: YES ____ NO ____ NA ____

Remarks:

6. Are predetermined rates based on machine hours or computer resource units used to sell indirect ADP charges?

Response: YES ____ NO ____ NA ____

Remarks:

7. Is Job-site Labor account (VW58) credited with labor of project employees who work at military or civil project sites not under the supervision of an area office?

Response: YES ____ NO ____ NA ____

Remarks:

*

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- * EVENT CYCLE 5: General Administration (G&A) and Departmental Overhead.

Risk: Reliance on inaccurate reports of resources devoted to overhead functions may contribute to faulty management decisions and costs not matched for distributed within the proper accounting period.

Objective: Ensure effective recording and reporting of the administrative and Departmental Overhead functions of the District.

Control Technique: Ensure the costs of performing these functions are budgeted and are continuously controlled to the fullest extent practicable.

Test Question:

1. Are budgets submitted for the general overhead, departmental overhead, and area office accounts?

Response: YES ____ NO ____ NA ____

Remarks:

2. Are the general overhead, departmental overhead, and area office accounts reviewed at least quarterly?

Response: YES ____ NO ____ NA ____

Remarks:

3. Are distributive costs of shops and facilities included in the general overhead/departmental overhead base in computing rates?

Response: YES ____ NO ____ NA ____

Remarks:

* 4. Is the one hour rule used to charge labor to projects?

Response: YES ____ NO ____ NA ____

Remarks:

5. Is general overhead and departmental overhead expense incurred and distributed during the same fiscal year insofar as possible?

Response: YES ____ NO ____ NA ____

Remarks:

6. At year end, are nominal balances within plus or minus five percent (+/-5%) of the G&A and departmental overhead monthly average?

Response: YES ____ NO ____ NA ____

Remarks:

7. If an account falls outside the allowable balance at the mid-year review, are reasons given and are actions identified to ensure that the balance is corrected by the end of the fiscal year?

Response: YES ____ NO ____ NA ____

Remarks:

*

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- * 8. If an account falls outside the allowable balance at year end, are reasons given and are actions identified to ensure that the balance is corrected by the end of the next fiscal year?

Response: YES _____ NO _____ NA _____

Remarks:

*

* EVENT CYCLE 6: Reimbursable Orders

Risk: There may be unauthorized or improper use of RF on reimbursable work for others.

Control Objective: Assure that reimbursable work is properly accounted for.

Control Techniques: Require that all reimbursable orders and work be in compliance with governing regulations.

Test Question:

1. Is the appropriate Work in Progress account used to identify the type of ordering activity; i.e., VW812 for work chargeable to other federal appropriations and agencies?

Response: YES ____ NO ____ NA ____

Remarks:

2. Are reimbursable orders from other USACE Commands which cite the Revolving Fund or Civil Works Appropriations as the funding source processed within the Revolving Fund module?

Response: YES ____ NO ____ NA ____

Remarks:

3. Do Commands with military accounting process orders citing military funds in the military reimbursable account and not in the Revolving Fund?

Response: YES ____ NO ____ NA ____

Remarks:

*

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- * 4. Are reimbursable orders citing expiring appropriations accepted in the amount which is estimated to be incurred for performance of work prior to expiration?

Response: YES ____ NO ____ NA ____

Remarks:

5. Are advances received and deposited in the Treasury before work is commenced on work for agencies/organizations outside the Federal Government?

Response: YES ____ NO ____ NA ____

Remarks:

*

* EVENT CYCLE 7: Military Construction Supervision and Administration (S&A)

RISK: The Corps-wide S&A rate may not be accumulated in the Revolving Fund and distributed to line items or projects for all military construction projects.

Control Objective: Assure that S&A cost is accumulated and distributed to Military projects.

Control Techniques: Require that S&A be accounted for in compliance with governing regulations.

Test Question:

1. Does "Income" reported to HQUSACE monthly, equal the product of the applicable S&A rate times the related "Work Placement"?

Response: YES ____ NO ____ NA ____

Remarks:

2. Do sales recorded in the VW65 and VW66 accounts equal S&A charged to military projects?

Response: YES ____ NO ____ NA ____

Remarks:

3. Are prescribed procedures followed by "civil only" Commands requested to do military work?

Response: YES ____ NO ____ NA ____

Remarks:

*

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- * 4. Is the monthly transfer of S&A costs and income to the Omaha district performed as specified in ER 37-2-10?

Response: YES ____ NO ____ NA ____

Remarks:

*

CHAPTER 20

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

<u>TOPIC</u>	<u>PARAGRAPH</u>
* Report on Status of Appropriations and Work Allowances- Civil Activities, (RCS DAEN-RMF-9)	20-1
a. General	
b. Submission Requirements, ENG Form 3011a	
c. Submission Requirements, ENG Form 3011b	
Trial Balance of Accounts	20-2
a. Format	
b. Pre-closing Trial Balance	
c. Post-closing Trial Balance	
d. Submission Requirements	
* Report of Real and Personal Property Held - 30 September 19__ (RCS DAEN-RMF-11)	20-3
Trial Balance, Chart B Accounts - Civil Works Activities (RCS GAO-1001)	20-4
a. General	
b. Applicability	
c. Trial Balance	
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Report on Obligations, SF 225 (RCS TREAS-1058)	20-5
Report on Costs of Roads and Bridges (RCS COMM-1027)	20-6
* (Reserved)	20-7
* Report of FY Costs for Natural Resource Management and Recreation Management (RCS DAEN-R F-22)	20-8

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TOPIC

- * Illustration 20/1 Sample Report, ENG Form 3011a, (RCS DAEN-RMF-9)
- Illustration 20/1.1 Sample Report, ENG Form 3011b, (RCS DAEN-RMF-9)
- Illustration 20/2 (Reserved)
- Illustration 20/3 General Ledger Trial Balance Chart ____ Accounts,
ENG Form 3115R
- Illustration 20/4 Report of Real and Personal Property Held as of
30 September 19__ (RCS DAEN-RMF-11)
- Illustration 20/5 Report on Obligations
- Illustration 20/6 (Reserved)
- Illustration 20/7 Transaction Codes for Report on Obligations, SF
225, RCS TREAS-1058
- Illustration 20/8 Natural Resource Management Cost and Recreation
Management Cost (RCS DAEN-RMF-22)
- Appendix 20-I Numerical Coding for Appropriations, States and
Engineer Civil Installations
- Appendix 20-II Verification List - Establishing Relationships
Between Revolving Fund Trial Balances (RCS
DAEN-RMF-1(R2)) and Obligations Data (SF 225)
- Appendix 20-III Keypunch Instructions for Report on Obligations,
SF 225

*

CHAPTER 20

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

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

a. General.

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

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

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

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

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

b. Submission Requirements. ENG Form 3011a.

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

(3) Verification of Accuracy of the Report.

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

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

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(4) Certificate Required.

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

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

/s/ _____ John P. Doe

JOHN P. DOE
Colonel, Corps of Engineers
District Commander

*

(5) (Reserved)

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

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

c. Submission Requirements ENG Form 3011b.

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

(2) Preparation Instructions - 30 September Each Year.

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

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

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

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

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

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

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

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

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

20-2. Trial Balance of Accounts.

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

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

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

d. Submission Requirements.

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

d. Source Data.

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

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

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

Unobligated balance

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

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

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

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

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

* 20-5. Rescinded

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

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

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

d. Preparation of SF 225.

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

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

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

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

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

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

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

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

AGENCY AND REPORT DATE	APPROPRIATION NUMBER	APPROPRIATION TITLE	APPROPRIATION STATUS AND BALANCE		CONSTRUCTION STATUS AND BALANCE		EXPENSES, OBTAINED		NET AVAILABLE PER MONTH	TOTAL AVAILABLE PER MONTH	TOTAL AVAILABLE PER YEAR	TOTAL AVAILABLE PER YEAR
			APPROPRIATION BALANCE	APPROPRIATION BALANCE	APPROPRIATION BALANCE	APPROPRIATION BALANCE	APPROPRIATION BALANCE	APPROPRIATION BALANCE				
100 Adams Basinment, A BUREAU 35 Green River Reservoir 35 Holly Reservoir TOTAL	12,459.23	212,000.00	237,459.23	218,459.29	4,999.94	1,292.70	222,206.18	20,093.64	15,251.05			
	0.00	12,000.00	12,000.00	55,034.93	60.30	0.00	55,065.62	19,973.07	19,973.07			
	12,459.23	300,000.00	312,459.23	273,494.22	6,060.24	1,292.70	277,271.80	40,066.71	35,194.12			
200 Navigation Projects 210 Channels and Harbors 35 Columbia at Mouth SUB-TOTAL	56,206.01	1,188,573.99	1,244,780.00	1,210,078.14	3,125.00	6,950.73	1,208,328.41	29,472.29	26,267.59			
	56,206.01	1,188,573.99	1,244,780.00	1,210,078.14	3,125.00	6,950.73	1,208,328.41	29,472.29	26,267.59			
215 Channels and Harbors - Mississippi River 35 Johnson River SUB-TOTAL	6,000.00	0.00	6,000.00	6,000.00	0.00	0.00	6,000.00	0.00	0.00			
	6,000.00	0.00	6,000.00	6,000.00	0.00	0.00	6,000.00	0.00	0.00			
TOTAL CHANNELS AND HARBORS	65,806.01	1,188,573.99	1,250,780.00	1,216,078.14	3,125.00	6,950.73	1,214,328.41	29,472.29	26,267.59			
500 Multiple Purpose Projects Including Ferry 35 Dallas Lock & Dam 35 Lockout Point Reservoir SUB-TOTAL	92,822.06	53,575,000.00	53,617,822.06	54,410,146.37	534,381.66	1,422,116.21	53,322,431.72	629,772.00	95,290.24			
	615,073.37	45,267.76	569,305.61	306,423.55	194,992.79	225,044.35	275,171.99	499,186.61	278,131.62			
TOTAL MULTIPLE PURPOSE PROJECTS	707,895.43	53,670,267.76	54,187,127.67	54,716,569.92	729,374.45	1,647,160.56	53,597,603.71	1,118,958.61	373,421.86			
600 Multiple Purpose Projects Including Power - MISSISSIPPI 35 Detroit Reservoir SUB-TOTAL	32,232.00	209,000.00	241,232.00	247,029.95	10,155.60	211,902.64	143,203.91	121,084.69	119,929.09			
	32,232.00	209,000.00	241,232.00	247,029.95	10,155.60	211,902.64	143,203.91	121,084.69	119,929.09			
TOTAL APPROPRIATION 9613122	837,792.67	55,159,776.33	56,007,519.90	56,556,802.13	747,538.15	1,869,206.69	55,433,233.64	1,319,524.40	513,636.36			
Approp Resubmittals	20,232.00	400,000.00	420,232.00	266,724.39	118,646.00	18,446.00	265,794.39	182,232.01	43,267.61			
GROSS TOTALS	858,024.67	55,559,776.33	56,427,751.90	56,823,526.52	866,184.15	1,887,652.69	55,699,028.03	1,501,758.01	555,903.97			

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

/s/ John P. Red
JOHN P. RED, COL, GS, District Engineer

SEP 19 1955

SEP 19 1955

REPORT ON STATUS OF APPROPRIATIONS AND WORK ALLOWANCES
CIVIL WORKS FUNDS

(SUPPLEMENTARY RECONCILIATION DATA)

REQUIREMENTS
CONTROL SYMBOL
DAEN -RMF-8

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

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

TELEPHONES IN PRIVATE RESIDENCES		
DIVISION AUTHORIZATION		1,000.00
DISBURSEMENTS		993.00

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

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

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

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

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

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

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

RCS DAEN-RMF-11

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

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

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

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

* (4) Rescinded.

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

REPORT ON OBLIGATIONS

RCS TREAS-1058

(IN THOUSANDS OF DOLLARS)

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

ILLUSTRATION 20/5

*

TRANSACTION CODES FOR
REPORT ON OBLIGATIONS (BY OBJECT CLASS)

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

APPENDIX 20-I

NUMERICAL CODING FOR CIVIL WORKS APPROPRIATIONS

96X3121 GENERAL INVESTIGATIONS

Appropriation Code 901

	<u>Category</u>	<u>Class</u>	<u>Sub-C</u>	
Category — Surveys	1	0	0	
Class — Navigation Studies	1	1	0	
Sub-C — Reconnaissance Study	1	1	1	
Sub-C — Feasibility Study	1	1	2	
Class — Flood Damage Prevention Studies	1	2	0	
Sub-C — Reconnaissance Study	1	2	1	
Sub-C — Feasibility Study	1	2	2	
Class — Shoreline Protection Studies	1	3	0	
Sub-C — Reconnaissance Study	1	3	1	
Sub-C — Feasibility Study	1	3	2	
Class — Special Studies (List by Work Allowance Title)	1	4	0	
Sub-C — Reconnaissance Study	1	4	1	
Sub-C — Feasibility Study	1	4	2	
* Sub-C — Watershed/Ecosystem Reconnaissance Study	1	4	3	*

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96X3121 General Investigations
 Appropriation Code 901
 (Continued)

	<u>Category</u>	<u>Class</u>	<u>Sub-C</u>	
* Sub-C — Watershed/Ecosystem Feasibility Study	1	4	4	*
Class — Comprehensive Studies	1	5	0	
Sub-C — Reconnaissance Study	1	5	1	
Sub-C — Feasibility Study	1	5	2	
* Sub-C — Authorization Reports from Level B Studies	1	5	3	*
Class — Review of Authorized Projects	1	6	0	
Sub-C — Restudy of Deferred Projects: Reconnaissance Study	1	6	1	
Sub-C — Restudy of Deferred Projects: Feasibility Study	1	6	2	
Sub-C — Review of Completed Projects: Reconnaissance Study	1	6	3	
Sub-C — Review of Completed Projects: Feasibility Study	1	6	4	
Sub-C — Review of Marginal O&M Projects	1	6	6	
Sub-C — Review of Local Protection Projects	1	6	7	
Sub-C — Drought Contingency Planning	1	6	8	
Class — Miscellaneous Activities	1	7	0	
Sub-C — Special Investigations	1	7	1	
Sub-C — FERC Licensing Activities	1	7	2	
Sub-C — Interagency Water Resources Development	1	7	3	

96X3121 General Investigations

	<u>Category</u>	<u>Class</u>	<u>Sub-C</u>
Sub-C - Inventory of Dams	1	7	4
Sub-C - National Estuary Program	1	7	5
Sub-C - North American Waterfowl Management Plan	1	7	6
Sub-C - National Marine Fisheries Services	1	7	7
* Sub-C -Interagency and International Support	1	7	8 *
Sub-C - Coordination with Other Agencies and Non-Federal Interests	1	8	0
Sub-C - Department of Agriculture, SCS (PL83-566)	1	8	1
Department of Interior, Bureau of Reclamation (PL 84-984)	1	8	2
Sub-C - River Basin Commissions and Committees	1	8	3
Sub-C - Water Quality Management (Sec 208, PL 92-500)	1	8	4
Sub-C - Coastal Zone Management (P. L. 92-583)	1	8	5
Sub-C - Planning Assistance to States (Sec. 22, P.L. 93-251; Sec. 204. P.L. 91-611; and Sec. 214, P.L. 89-298	1	8	6
Sub-C - National Wild and Scenic Rivers Systems (P.L. 90-452)	1	8	7

96X3121 General Investigations (Cont'd)

	<u>Category</u>	<u>Class</u>	<u>Sub-C</u>
Sub-C - Technical and Engineering Assistance on Shore and Streambank Erosion (Sec. 55, P.L. 93-215)	1	8	8
Class - Supplemental Pre-Authorization Studies (Phase I)	1	9	0
Sub-C - Navigation, Channels and Harbors	1	9	1
Sub-C - Navigation, Locks and Dams	1	9	2
Sub-C - Shoreline Protection	1	9	3
Sub-C - Flood Damage Prevention, Local Protection	1	9	4
Sub-C - Multiple-Purpose Power Projects	1	9	5
Category - Collection and Study of Basic Data	2	0	0
Class - Precipitation Studies (National Weather Service)	2	2	0
Class - Inspection of Dams (P.L. 92-367)	2	3	0

96X3121 General Investigations (Cont'd)

	<u>Category</u>	<u>Class</u>	<u>Sub-C</u>
Class - International Waters Studies	2	4	0
Class - Flood Plain Management Services	2	5	0
Class - Hydrologic Studies	2	6	0
Sub-C - Storm Studies	2	6	1
Sub-C - General Hydrologic Studies	2	6	2
Sub-C - Sedimentation Studies	2	6	3
Sub-C - Streamflow and Rainfall Data	2	6	4
Class - Scientific and Technical Information Centers	2	7	0
Class - Coastal Data Collection	2	8	0
Class - Miscellaneous	2	9	0
Sub-C - Transportation Systems	2	9	1
Sub-C - Environmental Data Studies	2	9	2
Sub-C - Remote Sensing/Geographic Information System Support	2	9	3
Sub-C - Automated Information System Support	2	9	4
Sub-C - Flood Damage Data Program	2	9	5
Category - Research and Development	3	0	0
Class - Materials	3	1	0
Sub-C - Soil	3	1	1
Sub-C - Rock	3	1	2
Sub-C - Concrete	3	1	3

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96X3121 General Investigations (Cont'd)

	<u>Category</u>	<u>Class</u>	<u>Sub-C</u>	
Sub-C - Structural Engineering	3	1	4	
Sub-C - Electrical- Mechanical	3	1	5	
* Sub-C - High Performance Materials and Systems	3	1	6	
Sub-C - Geotechnical Engineering	3	1	7	
Sub-C - Concrete and Structural Engineering	3	1	8	*
Class - Coastal Engineering	3	2	0	
Sub-C - Coastal Navigation	3	2	1	
Sub-C - Harbor Entrances and Coastal Channels	3	2	2	
Sub-C - (Reserved for Future Use)	3	2	3	
* Sub-C - Coastal Sedimentation and Dredging	3	2	4	*
Sub-C - (Reserved for Future Use)	3	2	5	
Sub-C - (Reserved for Future Use)	3	2	6	
* Sub-C - Coastal Structure	3	2	7	*
Sub-C - Coastal Geology and Geotechnical Research	3	2	8	
Class - Flood Control and Navigation	3	3	0	
Sub-C - Flood Control Structures	3	3	1	
* Sub-C - Cold Regions Engineering	3	3	2	
Sub-C - Inland Navigation	3	3	3	*
Sub-C - Hydrologic Engineering	3	3	4	
Sub-C - Hydrology of Cold Regions	3	3	5	
Sub-C - Ice Engineering	3	3	6	
Sub-C - Flood Control Channels	3	3	7	

96X3121 General Investigations (Cont'd)

	<u>Category</u>	<u>Class</u>	<u>Sub-C</u>	
* Sub-C - Flood Damage Reduction and Stream Restoration	3	3	8	*
Sub-C - Water Quality	3	3	9	
Class - Environmental Quality	3	4	0	
Sub-C - Environmental Impact	3	4	1	
* Sub-C - Ecosystem Management and Restoration Research	3	4	2	*
Sub-C - Wastewater Management	3	4	3	
Class - Water Resources Planning Studies	3	5	0	
Sub-C - Water Source Interrelationships and Impacts	3	5	1	
Sub-C - Planning Methodologies	3	5	2	
* Sub-C - Watershed Management	3	5	3	*
Sub-C - (Reserved for Future Use)	3	5	4	
Sub-C - Project Management	3	5	5	
Sub-C - Water Supply and Conservation	3	5	6	
Sub-C - Risk Assessment	3	5	7	
Sub-C - Manpower Planning and Effectiveness	3	5	9	
Class - Surveying and Remote Sensing	3	6	0	
Sub-C - Surveying and Mapping	3	6	1	
Sub-C - Remote Sensing	3	6	2	
* Sub-C - Geographic Information Systems	3	6	3	*
Class - Construction, Operations and Maintenance	3	7	0	

96X3121 General Investigations (Cont'd)

	<u>Category</u>	<u>Class</u>	<u>Sub-C</u>
Sub-C - Construction, Operations and Maintenance Management	3	7	1
Sub-C - Energy Management	3	7	2
Sub-C - Improvement of O&M Techniques	3	7	3
Sub-C - Long-term Effects of Dredging Operations	3	7	4
* Sub-C - Recreation Research	3	7	5 *
Sub-C - Water Quality Program	3	7	6
Sub-C - Wetlands	3	7	7
Class - Technology Transfer Program	3	8	0
Sub-C - Construction Technology Transfer	3	8	1
Sub-C - Magnetic Levitation	3	8	2
Sub-C - Climate Change Impact Program	3	8	3
* Sub-C - Engineering and Environmental Innovations	3	8	4 *

96X3121 General Investigations (Cont'd)
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	<u>Category</u>	<u>Class</u>	<u>Sub-C</u>
Sub-C — Risk Analysis of Water Resources Investments	3	8	5
Sub-C — Zebra Mussel Control	3	8	6
Sub-C — Earthquake Engineering Research Program	3	8	7
Sub-C — Evaluation of Environmental Investments Research Program	3	8	8
Sub-C — Characterization and Restoration of Wetlands Research	3	8	9
Class — Construction Productivity Advancement Research(CPAR)	3	9	0
Category — Preconstruction Engineering and Design (Projects Not Fully Authorized)	4	0	0
Class — Watershed/Ecosystem Projects	4	1	0
Class — Navigation Projects	4	2	0
Sub-C — Channels and Harbors	4	2	1
Sub-C — Locks and Dams	4	2	2
Class — Total Beach Erosion Control Projects	4	4	0
Class — Flood Control Projects	4	5	0
Sub-C — Local Protection	4	5	1
Sub-C — Reservoirs	4	5	2
Class — Total Multiple Purpose Power Projects	4	6	0

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96X3121 General Investigations (Cont'd)
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	<u>Category</u>	<u>Class</u>	<u>Sub-C</u>
Category — Planning and Engineering Under Proposed Legislation	5	0	0
Class — Navigation Projects	5	2	0
Sub-C — Channels and Harbors	5	2	1
Sub-C — Locks and Dams	5	2	2
Class — Total Beach Erosion Control Projects	5	4	0
Class — Flood Control Projects	5	5	0
Sub-C — Local Protection	5	5	1
Sub-C — Reservoirs	5	5	2
Class — Total Multiple Purpose Power Projects	5	6	0
Category — Preconstruction Engineering and Design (Fully Authorized Projects)	6	0	0
Class — Watershed/Ecosystem Projects	6	1	0
Class — Navigation Projects	6	2	0
Sub-C — Channels and Harbors	6	2	1
Sub-C — Locks and Dams	6	2	2
Class — Total Beach Erosion Control Projects	6	4	0
Class — Flood Control Projects	6	5	0

96X3121 General Investigations (Cont'd)
Appropriation Code 901

	<u>Category</u>	<u>Class</u>	<u>Sub-C</u>
Sub-C — Local Protection	6	5	1
Sub-C — Reservoirs	6	5	2
Class — Total Multiple Purpose Power Projects	6	6	0
Class — Environmental Infrastructure	6	7	0

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 Appropriation Code 902

	<u>Category</u>	<u>Class</u>	<u>Sub-C</u>	
* Category - Advance Engineering and Design	1	0	0	
Class - Navigation Projects - Fully Authorized	1	2	0	
Sub-C - Channels and Harbors	1	2	1	
Sub-C - Locks and Dams	1	2	2	
Class - Beach Erosion Control Projects - Fully Authorized	1	4	0	
Class - Flood Control Projects - Fully Authorized	1	5	0	
Sub-C - Local Protection	1	5	1	
Sub-C - Reservoirs	1	5	2	
Class - Multiple Purpose Power Projects - Fully Authorized	1	6	0	
Class - Projects Authorized for Phase I Advance Engineering and Design	1	7	0	
Sub-C - Navigation, Channels and Harbors	1	7	1	
Sub-C - Navigation, Locks and Dams	1	7	2	
Sub-C - Beach Erosion Control	1	7	3	
Sub-C - Flood Control, Local Protection	1	7	4	
Sub-C - Flood Control Reservoirs	1	7	5	
Sub-C - Multiple Purpose Power Projects	1	7	6	
Class - Projects Authorized for Phase I Advance Engineering and Design and Approved for AE&D After Completion of Phase I	1	8	0	
Sub-C - Navigation, Channels and Harbors	1	8	1	
Sub-C - Navigation, Locks and Dams	1	8	2	
Sub-C - Beach Erosion Control	1	8	3	
Sub-C - Flood Control, Local Protection	1	8	4	
Sub-C - Flood Control Reservoirs	1	8	5	
Sub-C - Multiple Purpose Power Projects	1	8	6	*

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96X3122 Construction, General (Cont'd)

	<u>Category</u>	<u>Class</u>	<u>Sub-C</u>
Category - Navigation Projects	2	0	0
Class - Channels and Harbors	2	1	0
Sub-C - Projects Specifically Authorized by Congress	2	1	1
* Sub-C - Dredge Material Disposal Facility Program	2	1	2 *
Sub-C - Projects Not Specifically Authorized by Congress (Sec. 107, 1960 Act & Modifications)	2	1	6
Sub-C - Debris Removal	2	1	7
Class - Locks and Dams	2	2	0
Class - Mitigation of Shore Damages Attributable to Navigation Projects (Sec. 111)	2	3	0
Sub-C - Projects Specifically Authorized by Congress	2	3	1
Sub-C - Projects Not Specifically Authorized by Congress	2	3	2
Class - Dam Safety Assurance	2	4	0
Class - Inland Waterways Users Board	2	5	0
Category - Beach Erosion Control Projects	4	0	0
Class - Projects Specifically Authorized by Congress	4	1	0
Sub-C - Sacrificial Features Only	4	1	1
Sub-C - Structural and Sacrificial Features	4	1	2

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96X3122 Construction, General

	<u>Category</u>	<u>Class</u>	<u>Sub-C</u>
Class - Projects Not Specifically Authorized by Congress (Sec. 103, 1962 Act & Modifications)	4	2	0
Category - Flood Control Projects	5	0	0
Class - Local Protection	5	1	0
Sub-C - Projects Specifically Authorized by Congress	5	1	1

96X3122 Construction, General

	<u>Category</u>	<u>Class</u>	<u>Sub-C</u>
Sub-C - Projects Not Specifically Authorized by Congress (Sec. 205, 1948 Act & Modifications)	5	1	6
Sub-C - Emergency Streamback and Shoreline Protection (Sec. 14, 1946 Act, Modified by Sec. 27, 1974 WRDA)	5	1	7
Sub-C - Snagging and Clearing	5	1	8
Class - Reservoirs	5	2	0
Class - Urban Stormwater Management	5	3	0
Sub-C - Specifically Authorized Projects	5	3	1
Sub-C - Projects Not Specifically Authorized	5	3	2
Class - Dam Safety Assurance	5	4	0
Category - Multiple Purpose Power Projects	6	0	0
Class - Dam Safety Assurance	6	4	0
Category - Miscellaneous	7	0	0
Class - Recreation Facilities at Completed Projects	7	1	0
Sub-C - Sanitation Facilities - Non-Cost Sharing	7	1	1
Sub-C - Five-Year Program Funds	7	1	2
Sub-C - Cost Sharing	7	1	3
Class - Project Modifications for Improvement of Environment (Sec. 1135, PL 99-662)	7	2	0
Sub-C - Specifically Authorized	7	2	1
Sub-C - Not Specifically Authorized	7	2	2
* Class - Aquatic Ecosystem Restoration (Sec. 206, P.L. 104-303)	7	3	0

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	<u>Category</u>	<u>Class</u>	<u>Sub-C</u>	
Class - Specifically Funded	7	3	1	
Class - Not Specifically Funded	7	3	2	*
Class - Aquatic Plant Control	7	4	0	
Class - Employees Compensation Fund (Payments to Department of Labor (74 Stat. 906))	7	5	0	
Class - Wetlands Restoration and Enhancement Demonstration Program (Sec. 307(d), PL 101-640)	7	6	0	
Sub-C - Specifically Funded	7	6	1	
Sub-C - Not Specifically Funded	7	6	2	
* Class - Environmental Improvement Projects	7	7	0	
Sub-C - Environmental Mitigation, Restoration and Protection	7	7	1	
Sub-C - Environmental Infrastructure	7	7	2	*
Class - Shoreline Erosion Control Demonstration (Sec. 54, 1974 Act)	7	8	0	
Class - Wetland and Other Aquatic Habitat Creation (Sec. 204, PL 102-580)	7	9	0	
Sub-C - Specifically Authorized	7	9	1	
Sub-C - Not Specifically Authorized	7	9	2	
Category - Rehabilitation	8	0	0	
Class - Major Rehabilitation	8	1	0	
Sub-C - Navigation Projects	8	1	2	
Sub-C - Channels and Harbors	8	1	3	

96X3122 Construction. General
 Appropriation Code 902
 (Continued)

	<u>Category</u>	<u>Class</u>	<u>Sub-C</u>
Sub-Sub-C — Locks and Dams	8	1	4
Sub-C — Flood Control Projects	8	1	5
Sub-Sub-C — Local Protection Projects Specifically Authorized by Congress	8	1	6
Sub-Sub-C — Reservoirs	8	1	7
Sub-C — Multiple Purpose Power Projects	8	1	8
Class — Minor Rehabilitation	8	2	0
Category — Miscellaneous	9	0	0
Class — RESERVED FOR HQUSACE	9	1 to 8	0 to 9
Class — RESERVED FOR HQUSACE	9	9	0 to 8
Sub-C — Reimbursable Work All Other	9	9	9
Category — EPA Construction Grants Program	A	0	0
Class — EPA Construction Grants Program	A	6	0
Sub-C — HQUSACE	A	6	1
Sub-C — NED -EPA Region 1	A	6	2
Sub-C — NAD -EPA Region 2	A	6	3
Sub-C — NAD -EPA Region 3	A	6	4

96X3122 Construction. General
 Appropriation Code 902
 (Continued)

	<u>Category</u>	<u>Class</u>	<u>Sub-C</u>
Sub-C — SAD-EPA Region 2	A	6	5
Sub-C — SAD-EPA Region 4	A	6	6
Sub-C — ORD-EPA Region 3	A	6	7
Sub-C — ORD-EPA Region 4	A	6	8
Sub-C — ORD-EPA Region 5	A	6	9
Class — EPA Construction Grants Program (continued)	A	7	0
Sub-C — NCD-EPA Region 5	A	7	1
Sub-C — LMV-EPA Region 4	A	7	2
Sub-C — LMV-EPA Region 6	A	7	3
Sub-C — SWD-EPA Region 6	A	7	4
Sub-C — MRD-EPA Region 7	A	7	5
Sub-C — MRD-EPA Region 8	A	7	6
Sub-C — POD-EPA Region 9	A	7	7
Sub-C — SPD-EPA Region 9	A	7	8
Sub-C — NPD-EPA Region 10	A	7	9
Class — EPA Construction Grants Program (RESERVED FOR HQUSACE)	A	8	0
Sub-C — RESERVED FOR HQUSACE	A	8	1 to 2
Sub-C — TJ Sewer	A	8	3
Sub-C — RESERVED FOR HQUSACE	A	8	4 to 9

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	<u>Category</u>	<u>Class</u>	<u>Sub-C</u>
Category - EPA Superfund Program	B	0	0
Class - Management and Support Activity	B	1	0
Sub-C - HQUSACE	B	1	1
Sub-C - USACE Commands (Already included in B11)	B	1	2
Sub-C - Reserved for HQUSACE	B	1	3 to 9
Class - Technical Assistance	B	2	0
Sub-C - Field Investigations	B	2	1
Sub-C - Feasibility Study	B	2	2
Sub-C - Hazardous Waste Enforcement Support - Design	B	2	3
Sub-C - Hazardous Waste Enforcement Support - Construction	B	2	A
Sub-C - Site Assessments	B	2	B
Sub-C - Hazardous Waste Enforcement Support - General	B	2	C
* Sub-C - Five Year Review	B	2	D *
Sub-C - Flood Plain Management	B	2	4
Sub-C - Mapping and Surveys	B	2	5
Sub-C - Remedial Investigations/Feasibility Studies (RIFS)	B	2	6
Sub-C - Other Technical Assistance	B	2	7
Sub-C - Real Estate Relocations/Acquisitions	B	2	8
Sub-C - Operation & Maintenance	B	2	9

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	<u>Category</u>	<u>Class</u>	<u>Sub-C</u>
Class - Design	B	3	0
Sub-C - Remedial Response	B	3	1
Sub-C - Emergency Response	B	3	2
Sub-C - First Phase	B	3	3

96X3122 Construction, General
 (Continued)

	<u>Category</u>	<u>Class</u>	<u>Sub-C</u>
Sub-C - EPA Lead	B	3	4
Sub-C - State Lead	B	3	5
Sub-C - EPA Work Assignment Management (WAM)	B	3	6
Sub-C - RESERVED FOR HQISACE	B	3	7 to 9
Class - Construction	B	4	0
Sub-C - Remedial Response	B	4	1
Sub-C - Other Response	B	4	2
* Sub-C - Long-Term Response Action	B	4	3 *
Sub-C - RESERVED FOR HQUSACE	B	4	4 to 9
Class - Other	B	5	0
Sub-C - Rapid Response	B	5	1
Sub-C - Emergency Response	B	5	2
Sub-C - Cost Estimating	B	5	3
Sub-C - RESERVED FOR HQUSACE	B	5	4 to 9
Sub-C - Environmental Work Brokered Between Corps	B	9	9
Category - DOE Hazardous, Toxic, Radiological Waste Program	C	0	0
Class - Management and Support Activity	C	1	0
Sub-C - HQUSACE	C	1	1

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	<u>Category</u>	<u>Class</u>	<u>Sub-C</u>
Sub-C — USACE Commands (Already included in C11)	C	1	2
Sub-C — RESERVED FOR HQUSACE	C	1	3 to 9
Class — Technical Assistance	C	2	0
Sub-C — Field Investigations	C	2	1
Sub-C — Feasibility Study	C	2	2
Sub-C — Hazardous Waste Enforcement Support — Design	C	2	3
Sub-C — Hazardous Waste Enforcement Support — Construction	C	2	A
Sub-C — Site Assessments	C	2	B
Sub-C — Compliance/Surveillance	C	2	C
Sub-C — Evaluate/Review	C	2	D
Sub-C — Flood Plain Management	C	2	4
Sub-C — Mapping and Surveys	C	2	5
Sub-C — Remedial Investigations/Feasibility Studies (RIFS)	C	2	6
Sub-C — Emergency Technical Assistance	C	2	7
Sub-C — Real Estate Relocations/Acquisitions/Disposals	C	2	8
Sub-C — Operation & Maintenance	C	2	9

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	<u>Category</u>	<u>Class</u>	<u>Sub-C</u>
Class — Design	C	3	0
Sub-C — Remedial Response	C	3	1
Sub-C — Emergency Response	C	3	2
Sub-C — First Phase	C	3	3
Sub-C — EPA Lead	C	3	4
Sub-C — State Lead	C	3	5
Sub-C — DOE Work Assignment Management (WAM)	C	3	6
Sub-C — Infrastructure-Utilities	C	3	7
Sub-C — Infrastructure-Horizontal/Vertical	C	3	8
Sub-C — RESERVED FOR HQUSACE	C	3	9
Class — Construction	C	4	0
Sub-C — Remedial Response	C	4	1
Sub-C — Emergency Response	C	4	2
Sub-C — Compliance/Surveillance	C	4	3
Sub-C — Infrastructure-Utilities	C	4	4
Sub-C — Infrastructure-Horizontal/Vertical	C	4	5
Sub-C — RESERVED FOR HQUSACE	C	4	6 to 9

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	<u>Category</u>	<u>Class</u>	<u>Sub-C</u>	
Class — Other	C	5	0	
Sub-C — Remedial Response	C	5	1	
Sub-C — Emergency Response	C	5	2	
Sub-C — Cost Estimating	C	5	3	
Sub-C — Training	C	5	4	
Sub-C — RESERVED FOR HQUSACE	C	5	5 to 9	
* Sub-C — Environmental Work Brokered Between Corps	C	9	9	*
Category — Support for States — Construction Grants	D	0	0	
Class — Management and Support Activity	D	1	0	
Sub-C — HQUSACE	D	1	1	
Sub-C — USACE Commands(Already included in D11)	D	1	2	
Sub-C — RESERVED FOR HQUSACE	D	1	3 to 9	
Class — Technical Assistance	D	2	0	
Sub-C — Field Investigations	D	2	1	
Sub-C — Feasibility Study	D	2	2	
Sub-C — Hazardous Waste Enforcement Support — Design	D	2	3	
Sub-C — Hazardous Waste Enforcement Support — Construction	D	2	A	

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	<u>Category</u>	<u>Class</u>	<u>Sub-C</u>
Sub-C — Site Assessments	D	2	B
Sub-C — Compliance/Surveillance	D	2	C
Sub-C — Evaluate/Review	D	2	D
Sub-C — Flood Plain Management	D	2	4
Sub-C — Mapping and Surveys	D	2	5
Sub-C — Remedial Investigation/Feasibility Studies (RIFS)	D	2	6
Sub-C — Emergency Technical Assistance	D	2	7
Sub-C — Real Estate Relocations/Acquisitions/Disposals	D	2	8
Sub-C — Operations & Maintenance	D	2	9
Class — Design	D	3	0
Sub-C — Remedial Response	D	3	1
Sub-C — Emergency Response	D	3	2
Sub-C — First Phase	D	3	3
Sub-C — EPA Lead	D	3	4
Sub-C — State Lead	D	3	5
Sub-C — Work Assignment Management (WAM)	D	3	6
Sub-C — Infrastructure-Utilities	D	3	7

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	<u>Category</u>	<u>Class</u>	<u>Sub-C</u>	
Sub-C — Infrastructure-Horizontal/Vertical	D	3	8	
Sub-C — RESERVED FOR HQUSACE	D	3	9	
Class — Construction	D	4	0	
Sub-C — Remedial Response	D	4	1	
Sub-C — Emergency Response	D	4	2	
Sub-C — Compliance/Surveillance	D	4	3	
Sub-C — Infrastructure-Utilities	D	4	4	
Sub- C — Infrastructure-Horizontal/Vertical	D	4	5	
Sub-C — RESERVED FOR HQUSACE	D	4	6 to 9	
Class — Other	D	5	0	
Sub-C — Remedial Response	D	5	1	
Sub-C — Emergency Response	D	5	2	
Sub-C — RESERVED FOR HQUSACE	D	5	3	
Sub-C — Training	D	5	4	
Sub-C — RESERVED FOR HQUSACE	D	6 to 9	5 to 9	
* Sub-C — Environmental Work Brokered Between Corps	D	9	9	*

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	<u>Category</u>	<u>Class</u>	<u>Sub-C</u>
Category — Department of Commerce	E	0	0
Class — Management and Support Activity	E	1	0
Sub-C — HQUSACE	E	1	1
Sub-C — USACE Commands(Already included in E11)	E	1	2
Sub-C — RESERVED FOR HQUSACE	E	1	3 to 9
Class — Technical Assistance	E	2	0
Sub-C — Field Investigations	E	2	1
Sub-C — Feasibility Study	E	2	2
Sub-C — Hazardous Waste Enforcement Support — Design	E	2	3
Sub-C — Hazardous Waste Enforcement Support — Construction	E	2	A
Sub-C — Site Assessments	E	2	B
Sub-C — Compliance/Surveillance	E	2	C
Sub-C — Evaluate/Review	E	2	D
Sub-C — Flood Plain Management	E	2	4
Sub-C — Mapping and Surveys	E	2	5
Sub-C — Remedial Investigation/Feasibility Studies (RIFS)	E	2	6
Sub-C — Emergency Technical Assistance	E	2	7

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	<u>Category</u>	<u>Class</u>	<u>Sub-C</u>
Sub-C — Real Estate Relocations/Acquisitions/Disposals	E	2	8
Sub-C — Operation & Maintenance	E	2	9
Class — Design	E	3	0
Sub-C — Remedial Response	E	3	1
Sub-C — Emergency Response	E	3	2
Sub-C — First Phase	E	3	3
Sub-C — EPA Lead	E	3	4
Sub-C — State Lead	E	3	5
Sub-C — Work Assignment Management (WAM)	E	3	6
Sub-C — Infrastructure-Utilities	E	3	7
Sub-C — Infrastructure-Horizontal/Vertical	E	3	8
Sub-C — RESERVED FOR HQUSACE	E	3	9
Class — Construction	E	4	0
Sub-C — Remedial Response	E	4	1
Sub-C — Emergency Response	E	4	2
Sub-C — Compliance/Surveillance	E	4	3
Sub-C — Infrastructure-Utilities	E	4	4

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	<u>Category</u>	<u>Class</u>	<u>Sub-C</u>	
Sub-C — Infrastructure-Horizontal/Vertical	E	4	5	
Sub-C — RESERVED FOR HQUSACE	E	4	6 to 9	
Class — Other	E	5	0	
Sub-C — Remedial Response	E	5	1	
Sub-C — Emergency Response	E	5	2	
Sub-C — RESERVED FOR HQUSACE	E	5	3	
Sub-C — Training	E	5	4	
Sub-C — RESERVED FOR HQUSACE	E	5	5 to 9	
* Sub-C — Environmental Work Brokered Between Corps	E	9	9	*
Category — DOA Farmers Home Administration	F	0	0	
Class — Management and Support Activity (M&S)	F	1	0	
Sub-C — M&S - HQUSACE	F	1	1	
Sub-C — M&S - Commands (Already in F11)	F	1	2	
Sub-C — RESERVED FOR HQUSACE	F	1	3 to 9	
Class — Technical Assistance	F	2	0	
Sub-C — Field Investigations	F	2	1	
Sub-C — Feasibility Study	F	2	2	

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	<u>Category</u>	<u>Class</u>	<u>Sub-C</u>
Sub-C — Hazardous Waste Enforcement/Design	F	2	3
Sub-C — Hazardous Waste Enforcement/Constr	F	2	A
Sub-C — Site Assessments	F	2	B
Sub-C — Compliance/Surveillance	F	2	C
Sub-C — Evaluate/Review	F	2	D
Sub-C — Flood Plain Management	F	2	4
Sub-C — Mapping and Surveys	F	2	5
Sub-C — RIFS/Studies	F	2	6
Sub-C — Emergency Technical Assistance	F	2	7
Sub-C — Real Estate Relocations/Acquisitions/Disposals	F	2	8
Sub-C — O&M	F	2	9
Class — Design	F	3	0
Sub-C — Remedial Response	F	3	1
Sub-C — Emergency Response	F	3	2
Sub-C — First Phase	F	3	3
Sub-C — FHA Lead	F	3	4
Sub-C — State Lead	F	3	5

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	<u>Category</u>	<u>Class</u>	<u>Sub-C</u>
Sub-C — Work Assignment Management (WAM)	F	3	6
Sub-C — Infrastructure-Utilities	F	3	7
Sub-C — Infrastructure-Horizontal Vertical	F	3	8
Sub-C — RESERVED FOR HQUSACE	F	3	9
Class — Construction	F	4	0
Sub-C — Remedial Response	F	4	1
Sub-C — Emergency Response	F	4	2
Sub-C — Compliance/Surveillance	F	4	3
Sub-C — Infrastructure-Utilities	F	4	4
Sub-C — Infrastructure-Horizontal/Vertical	F	4	5
Sub-C — RESERVED FOR HQUSACE	F	4	6 to 9
Class — Other	F	5	0
Sub-C — Remedial Response	F	5	1
Sub-C — Emergency Response	F	5	2
Sub-C — RESERVED FOR HQUSACE	F	5	3
Sub-C — Training	F	5	4
Sub-C — RESERVED FOR HQUSACE	F	5	5 to 9

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	<u>Category</u>	<u>Class</u>	<u>Sub-C</u>	
* Sub-C — Environmental Work Brokered Between Corps	F	9	9	*
Category — DOT - U.S. Coast Guard	G	0	0	
Class — Management and Support Activity (M&S)	G	1	0	
Sub-C — M & S - HQUSACE	G	1	1	
Sub-C — M & S - Commands (Already in G11)	G	1	2	
Sub-C — RESERVED FOR HQUSACE	G	1	3 to 9	
Class — Technical Assistance	G	2	0	
Sub-C — Field Investigations	G	2	1	
Sub-C — Feasibility Study	G	2	2	
Sub-C — Hazardous Waste Enforcement/Design	G	2	3	
Sub-C — Hazardous Waste Enforcement/Constr	G	2	A	
Sub-C — Site Assessments	G	2	B	
Sub-C — Compliance/Surveillance	G	2	C	
Sub-C — Evaluate/Review	G	2	D	
Sub-C — Flood Plain Management	G	2	4	
Sub-C — Mapping and Surveys	G	2	5	
Sub-C — RIFS/Studies	G	2	6	

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	<u>Category</u>	<u>Class</u>	<u>Sub-C</u>
Sub-C — Emergency Technical Assistance	G	2	7
Sub-C — Real Estate Relocations/Acquisitions/Disposals	G	2	8
Sub-C — O&M	G	2	9
Class — Design	G	3	0
Sub-C — Remedial Response	G	3	1
Sub-C — Emergency Response	G	3	2
Sub-C — First Phase	G	3	3
Sub-C — FHA Lead	G	3	4
Sub-C — State Lead	G	3	5
Sub-C — Work Assignment Management (WAM)	G	3	6
Sub-C — Infrastructure-Utilities	G	3	7
Sub-C — Infrastructure-Horizontal/Vertical	G	3	8
Sub-C — RESERVED FOR HQUSACE	G	3	9
Class — Construction	G	4	0
Sub-C — Remedial Response	G	4	1
Sub-C — Emergency Response	G	4	2
Sub-C — Compliance/Surveillance	G	4	3

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	<u>Category</u>	<u>Class</u>	<u>Sub-C</u>	
Sub-C — Infrastructure-Utilities	G	4	4	
Sub-C — Infrastructure-Horizontal/Vertical	G	4	5	
Sub-C — RESERVED FOR HQUSACE	G	4	6 to 9	
Class — Other	G	5	0	
Sub-C — Remedial Response	G	5	1	
Sub-C — Emergency Response	G	5	2	
Sub-C — RESERVED FOR HQUSACE	G	5	3	
Sub-C — Training	G	5	4	
Sub-C — RESERVED FOR HQUSACE	G	5	5 to 9	
* Sub-C — Environmental Work Brokered Between Corps	G	9	9	*
Category — EPA - Other Programs	H	0	0	
Class — Management and Support Activity	H	1	0	
Sub-C — HQUSACE	H	1	1	
Sub-C — USACE Commands(Already included in H11)	H	1	2	
Sub-C — RESERVED FOR HQUSACE	H	1	3 to 9	
Class — Technical Assistance	H	2	0	
Sub-C — Field Investigations	H	2	1	

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	<u>Category</u>	<u>Class</u>	<u>Sub-C</u>
Sub-C — Feasibility Study	H	2	2
Sub-C — Hazardous Waste Enforcement Support — Design	H	2	3
Sub-C — Hazardous Waste Enforcement Support — Construction	H	2	A
Sub-C — Site Assessments	H	2	B
Sub-C — Compliance/Surveillance	H	2	C
Sub-C — Evaluate/Review	H	2	D
Sub-C — Flood Plain Management	H	2	4
Sub-C — Mapping and Surveys	H	2	5
Sub-C — Remedial Investigation/Feasibility Studies (RIFS)	H	2	6
Sub-C — Emergency Technical Assistance	H	2	7
Sub-C — Real Estate Relocations/Acquisitions/Disposals	H	2	8
Sub-C — Operation & Maintenance	H	2	9
Class — Design	H	3	0
Sub-C — Remedial Response	H	3	1
Sub-C — Emergency Response	H	3	2
Sub-C — First Phase	H	3	3
Sub-C — EPA Lead	H	3	4

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	<u>Category</u>	<u>Class</u>	<u>Sub-C</u>
Sub-C — State Lead	H	3	5
Sub-C — Work Assignment Management (WAM)	H	3	6
Sub-C — Infrastructure-Utilities	H	3	7
Sub-C — Infrastructure-Horizontal/Vertical	H	3	8
Sub-C — RESERVED FOR HQUSACE	H	3	9
Class — Construction	H	4	0
Sub-C — Remedial Response	H	4	1
Sub-C — Emergency Response	H	4	2
Sub-C — Compliance/Surveillance	H	4	3
Sub-C — Infrastructure-Utilities	H	4	4
Sub-C — Infrastructure-Horizontal/Vertical	H	4	5
Sub-C — RESERVED FOR HQUSACE	H	4	6 to 9
Class — Other	H	5	0
Sub-C — Remedial Response	H	5	1
Sub-C — Emergency Response	H	5	2
Sub-C — RESERVED FOR HQUSACE	H	5	3
Sub-C — Training	H	5	4

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	<u>Category</u>	<u>Class</u>	<u>Sub-C</u>	
Sub-C — RESERVED FOR HQUSACE	H	5	5 to 9	
* Sub-C — Environmental Work Brokered Between Corps	H	9	9	*
Category — Resolution Trust Corporation	I	0	0	
Class — Management and Support Activity (M&S)	I	1	0	
Sub-C — M & S - HQUSACE	I	1	1	
Sub-C — M & S - Commands (Already in [11])	I	1	2	
Sub-C — RESERVED FOR HQUSACE	I	1	3 to 9	
Class — Technical Assistance	I	2	0	
Sub-C — Field Investigations	I	2	1	
Sub-C — Feasibility Study	I	2	2	
Sub-C — Hazardous Waste Enforcement/Design	I	2	3	
Sub-C — Hazardous Waste Enforcement/Constr	I	2	A	
Sub-C — Site Assessments	I	2	B	
Sub-C — Compliance/Surveillance	I	2	C	
Sub-C — Evaluate/Review	I	2	D	
Sub-C — Flood Plain Management	I	2	4	
Sub-C — Mapping and Surveys	I	2	5	

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	<u>Category</u>	<u>Class</u>	<u>Sub-C</u>
Sub-C — RIFS/Studies	I	2	6
Sub-C — Emergency Technical Assistance	I	2	7
Sub-C — Real Estate Relocations/Acquisitions/Disposals	I	2	8
Sub-C — O&M	I	2	9
Class — Design	I	3	0
Sub-C — Remedial Response	I	3	1
Sub-C — Emergency Response	I	3	2
Sub-C — First Phase	I	3	3
Sub-C — FHA Lead	I	3	4
Sub-C — State Lead	I	3	5
Sub-C — Work Assignment Management (WAM)	I	3	6
Sub-C — Infrastructure-Utilities	I	3	7
Sub-C — Infrastructure-Horizontal/Vertical	I	3	8
Sub-C — RESERVED FOR HQUSACE	I	3	9
Class — Construction	I	4	0
Sub-C — Remedial Response	I	4	1
Sub-C — Emergency Response	I	4	2

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	<u>Category</u>	<u>Class</u>	<u>Sub-C</u>	
Sub-C — Compliance/Surveillance	I	4	3	
Sub-C — Infrastructure-Utilities	I	4	4	
Sub-C — Infrastructure-Horizontal/Vertical	I	4	5	
Sub-C — RESERVED FOR HQUSACE	I	4	6 to 9	
Class — Other	I	5	0	
Sub-C — Remedial Response	I	5	1	
Sub-C — Emergency Response	I	5	2	
Sub-C — RESERVED FOR HQUSACE	I	5	3	
Sub-C — Training	I	5	4	
Sub-C — RESERVED FOR HQUSACE	I	5	5 to 9	
* Sub-C — Environmental Work Brokered Between Corps	I	9	9	*
Category — DOT -Federal Aviation Administration	J	0	0	
Class — Management and Support Activity	J	1	0	
Sub-C — HQUSACE	J	1	1	
Sub-C — USACE Commands(Already included in J11)	J	1	2	
Sub-C — RESERVED FOR HQUSACE	J	1	3 to 9	
Class — Technical Assistance	J	2	0	

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	<u>Category</u>	<u>Class</u>	<u>Sub-C</u>
Sub-C — Field Investigations	J	2	1
Sub-C — Feasibility Study	J	2	2
Sub-C — Hazardous Waste Enforcement Support — Design	J	2	3
Sub-C — Hazardous Waste Enforcement Support — Construction	J	2	A
Sub-C — Site Assessments	J	2	B
Sub-C — Compliance/Surveillance	J	2	C
Sub-C — Evaluate/Review	J	2	D
Sub-C — Flood Plain Management	J	2	4
Sub-C — Mapping and Surveys	J	2	5
Sub-C — Remedial Investigation/Feasibility Studies(RIFS)	J	2	6
Sub-C — Emergency Technical Assistance	J	2	7
Sub-C — Real Estate Relocations/Acquisitions/Disposals	J	2	8
Sub-C — Operation & Maintenance	J	2	9
Class — Design	J	3	0
Sub-C — Remedial Response	J	3	1
Sub-C — Emergency Response	J	3	2
Sub-C — First Phase	J	3	3

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	<u>Category</u>	<u>Class</u>	<u>Sub-C</u>
Sub-C — EPA Lead	J	3	4
Sub-C — State Lead	J	3	5
Sub-C — Work Assignment Management (WAM)	J	3	6
Sub-C — Infrastructure-Utilities	J	3	7
Sub-C — Infrastructure-Horizontal/Vertical	J	3	8
Sub-C — RESERVED FOR HQUSACE	J	3	9
Class — Construction	J	4	0
Sub-C — Remedial Response	J	4	1
Sub-C — Emergency Response	J	4	2
Sub-C — Compliance/Surveillance	J	4	3
Sub-C — Infrastructure-Utilities	J	4	4
Sub-C — Infrastructure-Horizontal/Vertical	J	4	5
Sub-C — RESERVED FOR HQUSACE	J	4	6 to 9
Class — Other	J	5	0
Sub-C — Remedial Response	J	5	1
Sub-C — Emergency Response	J	5	2
Sub-C — RESERVED FOR HQUSACE	J	5	3

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	<u>Category</u>	<u>Class</u>	<u>Sub-C</u>	
Sub-C — Training	J	5	4	
Sub-C — RESERVED FOR HQUSACE	J	5	5 to 9	
* Sub-C — Environmental Work Brokered Between Corps	J	9	9	*
Category — GSA -General Services Administration	K	0	0	
Class — Management and Support Activity (M&S)	K	1	0	
Sub-C — M & S - HQUSACE	K	1	1	
Sub-C — M & S - Commands (Already in K11)	K	1	2	
Sub-C — RESERVED FOR HQUSACE	K	1	3 to 9	
Class — Technical Assistance	K	2	0	
Sub-C — Field Investigations	K	2	1	
Sub-C — Feasibility Study	K	2	2	
Sub-C — Hazardous Waste Enforcement/Design	K	2	3	
Sub-C — Hazardous Waste Enforcement/Constr	K	2	A	
Sub-C — Site Assessments	K	2	B	
Sub-C — Compliance/Surveillance	K	2	C	
Sub-C — Evaluate/Review	K	2	D	
Sub-C — Flood Plain Management	K	2	4	

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	<u>Category</u>	<u>Class</u>	<u>Sub-C</u>
Sub-C — Mapping and Surveys	K	2	5
Sub-C — RIFS/Studies	K	2	6
Sub-C — Emergency Technical Assistance	K	2	7
Sub-C — Real Estate Relocations/Acquisitions/Disposals	K	2	8
Sub-C — O&M	K	2	9
Class — Design	K	3	0
Sub-C — Remedial Response	K	3	1
Sub-C — Emergency Response	K	3	2
Sub-C — First Phase	K	3	3
Sub-C — FHA Lead	K	3	4
Sub-C — State Lead	K	3	5
Sub-C — Work Assignment Management (WAM)	K	3	6
Sub-C — Infrastructure-Utilities	K	3	7
Sub-C — Infrastructure-Horizontal/Vertical	K	3	8
Sub-C — RESERVED FOR HQUSACE	K	3	9
Class — Construction	K	4	0
Sub-C — Remedial Response	K	4	1

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	<u>Category</u>	<u>Class</u>	<u>Sub-C</u>	
Sub-C — Emergency Response	K	4	2	
Sub-C — Compliance/Surveillance	K	4	3	
Sub-C — Infrastructure-Utilities	K	4	4	
Sub-C — Infrastructure-Horizontal/Vertical	K	4	5	
Sub-C — RESERVED FOR HQUSACE	K	4	6 to 9	
Class — Other	K	5	0	
Sub-C — Remedial Response	K	5	1	
Sub-C — Emergency Response	K	5	2	
Sub-C — RESERVED FOR HQUSACE	K	5	3	
Sub-C — Training	K	5	4	
Sub-C — RESERVED FOR HQUSACE	K	5	5 to 9	
* Sub-C — Environmental Work Brokered Between Corps	K	9	9	*
Category — DOI - Bureau of Land Management	L	0	0	
Class — Management and Support Activity	L	1	0	
Sub-C — HQUSACE	L	1	1	
Sub-C — USACE Commands (Already included in L11)	L	1	2	
Sub-C — RESERVED FOR HQUSACE	L	1	3 to 9	

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	<u>Category</u>	<u>Class</u>	<u>Sub-C</u>
Class — Technical Assistance	L	2	0
Sub-C — Field Investigations	L	2	1
Sub-C — Feasibility Study	L	2	2
Sub-C — Hazardous Waste Enforcement Support — Design	L	2	3
Sub-C — Hazardous Waste Enforcement Support — Construction	L	2	A
Sub-C — Site Assessments	L	2	B
Sub-C — Compliance/Surveillance	L	2	C
Sub-C — Evaluate/Review	L	2	D
Sub-C — Flood Plain Management	L	2	4
Sub-C — Mapping and Surveys	L	2	5
Sub-C — Remedial Investigation/Feasibility Studies(RIPS)	L	2	6
Sub-C — Emergency Technical Assistance	L	2	7
Sub-C — Real Estate Relocations/Acquisitions/Disposals	L	2	8
Sub-C — Operation & Maintenance	L	2	9
Class — Design	L	3	0
Sub-C — Remedial Response	L	3	1
Sub-C — Emergency Response	L	3	2

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	<u>Category</u>	<u>Class</u>	<u>Sub-C</u>
Sub-C — First Phase	L	3	3
Sub-C — EPA Lead	L	3	4
Sub-C — State Lead	L	3	5
Sub-C — Work Assignment Management (WAM)	L	3	6
Sub-C — Infrastructure-Utilities	L	3	7
Sub-C — Infrastructure-Horizontal/Vertical	L	3	8
Sub-C — RESERVED FOR HQUSACE	L	3	9
Class — Construction	L	4	0
Sub-C — Remedial Response	L	4	1
Sub-C — Emergency Response	L	4	2
Sub-C — Compliance/Surveillance	L	4	3
Sub-C — Infrastructure-Utilities	L	4	4
Sub-C — Infrastructure-Horizontal/Vertical	L	4	5
Sub-C — RESERVED FOR HQUSACE	L	4	6 to 9
Class — Other	L	5	0
Sub-C — Remedial Response	L	5	1
Sub-C — Emergency Response	L	5	2

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	<u>Category</u>	<u>Class</u>	<u>Sub-C</u>	
Sub-C — RESERVED FOR HQUSACE	L	5	3	
Sub-C — Training	L	5	4	
Sub-C — RESERVED FOR HQUSACE	L	5	5 to 9	
* Sub-C — Environmental Work Brokered Between Corps	L	9	9	*
Category — Commodity Credit Corporation	M	0	0	
Class — Management and Support Activity (M&S)	M	1	0	
Sub-C — M & S - HQUSACE	M	1	1	
Sub-C — M & S - Commands (Already in M11)	M	1	2	
Sub-C — RESERVED FOR HQUSACE	M	1	3 to 9	
Class — Technical Assistance	M	2	0	
Sub-C — Field Investigations	M	2	1	
Sub-C — Feasibility Study	M	2	2	
Sub-C — Hazardous Waste Enforcement/Design	M	2	3	
Sub-C — Hazardous Waste Enforcement/Constr	M	2	A	
Sub-C — Site Assessments	M	2	B	
Sub-C — Compliance/Surveillance	M	2	C	
Sub-C — Evaluate/Review	M	2	D	

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	<u>Category</u>	<u>Class</u>	<u>Sub-C</u>
Sub-C — Flood Plain Management	M	2	4
Sub-C — Mapping and Surveys	M	2	5
Sub-C — RIPS/Studies	M	2	6
Sub-C — Emergency Technical Assistance	M	2	7
Sub-C — Real Estate Relocations/Acquisitions/Disposals	M	2	8
Sub-C — O&M	M	2	9
Class — Design	M	3	0
Sub-C — Remedial Response	M	3	1
Sub-C — Emergency Response	M	3	2
Sub-C — First Phase	M	3	3
Sub-C — FHA Lead	M	3	4
Sub-C — State Lead	M	3	5
Sub-C — Work Assignment Management (WAM)	M	3	6
Sub-C — Infrastructure-Utilities	M	3	7
Sub-C — Infrastructure-Horizontal/Vertical	M	3	8
Sub-C — RESERVED FOR HQUSACE	M	3	9
Class — Construction	M	4	0

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	<u>Category</u>	<u>Class</u>	<u>Sub-C</u>	
Sub-C — Remedial Response	M	4	1	
Sub-C — Emergency Response	M	4	2	
Sub-C — Compliance/Surveillance	M	4	3	
Sub-C — Infrastructure-Utilities	M	4	4	
Sub-C — Infrastructure-Horizontal/Vertical	M	4	5	
Sub-C — RESERVED FOR HQUSACE	M	4	6 to 9	
Class — Other	M	5	0	
Sub-C — Remedial Response	M	5	1	
Sub-C — Emergency Response	M	5	2	
Sub-C — RESERVED FOR HQUSACE	M	5	3	
Sub-C — Training	M	5	4	
Sub-C — RESERVED FOR HQUSACE	M	5	5 to 9	
* Sub-C — Environmental Work Brokered Between Corps	M	9	9	*
Category — Federal Emergency Management Agency	N	0	0	
Class — Management and Support Activity	N	1	0	
Sub-C — HQUSACE	N	1	1	
Sub-C — USACE Commands(Already included in N11)	N	1	2	

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	<u>Category</u>	<u>Class</u>	<u>Sub-C</u>
Sub-C — Reserved for HQUSACE	N	1	3 to 9
Class — Technical Assistance	N	2	0
Sub-C — Field Investigations	N	2	1
Sub-C — Feasibility Study	N	2	2
Sub-C — Hazardous Waste Enforcement Support — Design	N	2	3
Sub-C — Hazardous Waste Enforcement Support — Construction	N	2	A
Sub-C — Site Assessments	N	2	B
Sub-C — Compliance/Surveillance	N	2	C
Sub-C — Evaluate/Review	N	2	D
Sub-C — Flood Plain Management	N	2	4
Sub-C — Mapping and Surveys	N	2	5
Sub-C — Remedial Investigations/Feasibility Studies(RIFS)	N	2	6
Sub-C — Emergency Technical Assistance	N	2	7
Sub-C — Real Estate Relocations/Acquisitions/Disposals	N	2	8
Sub-C — Operation & Maintenance	N	2	9
Class — Design	N	3	0
Sub-C — Remedial Response	N	3	1
Sub-C — Emergency Response	N	3	2

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	<u>Category</u>	<u>Class</u>	<u>Sub-C</u>
Sub-C — First Phase	N	3	3
Sub-C — FEMA Lead	N	3	4
Sub-C — State Lead	N	3	5
Sub-C — FEMA Work Assignment Management (WAM)	N	3	6
Sub-C — Infrastructure-Utilities	N	3	7
Sub-C — Infrastructure-Horizontal/Vertical	N	3	8
Sub-C — RESERVED FOR HQUSACE	N	3	9
Class — Construction	N	4	0
Sub-C — Remedial Response	N	4	1
Sub-C — Emergency Response	N	4	2
Sub-C — Compliance/Surveillance	N	4	3
Sub-C — Infrastructure-Utilities	N	4	4
Sub-C — Infrastructure-Horizontal/Vertical	N	4	5
Sub-C — RESERVED FOR HQUSACE	N	4	6 to 9
Class — Other	N	5	0
Sub-C — Rapid Response	N	5	1
Sub-C — Emergency Response	N	5	2
Sub-C — RESERVED FOR HQUSACE	N	5	3

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	<u>Category</u>	<u>Class</u>	<u>Sub-C</u>	
Sub-C — Training	N	5	4	
Sub-C — RESERVED FOR HQUSACE	N	5	5 to 9	
* Sub-C — Environmental Work Brokered Between Corps	N	9	9	*
Category — RESERVED FOR HQUSACE	O	0 to 9	0 to 9	
Category — National Park Service	P	0	0	
Class — Management and Support Activity	P	1	0	
Sub-C — HQUSACE	P	1	1	
Sub-C — USACE Commands (Already included in P11)	P	1	2	
Sub-C — RESERVED FOR HQUSACE	P	1	3 to 9	
Class — Technical Assistance	P	2	0	
Sub-C — Field Investigations	P	2	1	
Sub-C — Feasibility Study	P	2	2	
Sub-C — Hazardous Waste Enforcement Support — Design	P	2	3	
Sub-C — Hazardous Waste Enforcement Support — Construction	P	2	A	
Sub-C — Site Assessments	P	2	B	
Sub-C — Compliance/Surveillance	P	2	C	
Sub-C — Evaluate/Review	P	2	D	
Sub-C — Flood Plain Management	P	2	4	

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	<u>Category</u>	<u>Class</u>	<u>Sub-C</u>
Sub-C — Mapping and Surveys	P	2	5
Sub-C — Remedial Investigations Feasibility Studies	P	2	6
Sub-C — Emergency Technical Assistance	P	2	7
Sub-C — Real Estate Relocations/Acquisitions/Disposals	P	2	8
Sub-C — Operation & Maintenance	P	2	9
Class — Design	P	3	0
Sub-C — Remedial Response	P	3	1
Sub-C — Emergency Response	P	3	2
Sub-C — First Phase	P	3	3
Sub-C — NPS Lead	P	3	4
Sub-C — State Lead	P	3	5
Sub-C — NPS Work Assignment Management	P	3	6
Sub-C — Infrastructure-Utilities	P	3	7
Sub-C — Infrastructure-Horizontal/Vertical	P	3	8
Sub-C — RESERVED FOR HQUSACE	P	3	9
Class — Construction	P	4	0
Sub-C — Remedial Response	P	4	1
Sub-C — Other Response	P	4	2

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	<u>Category</u>	<u>Class</u>	<u>Sub-C</u>	
Sub-C — Compliance/Surveillance	P	4	3	
Sub-C — Infrastructure-Utilities	P	4	4	
Sub-C — Infrastructure-Horizontal/Vertical	P	4	5	
Sub-C — RESERVED FOR HQUSACE	P	4	6 to 9	
Class — Other	P	5	0	
Sub-C — Rapid Response	P	5	1	
Sub-C — Emergency Response	P	5	2	
Sub-C — Cost Estimating	P	5	3	
Sub-C — Training	P	5	4	
Sub-C — RESERVED FOR HQUSACE	P	5	5 to 9	
* Sub-C — Environmental Work Brokered Between Corps	P	9	9	*
Category — Small Business Administration	Q	0	0	
Class — Management and Support Activity	Q	1	0	
Sub-C — HQUSACE	Q	1	1	
Sub-C — USACE Commands (Already Included in Q11)	Q	1	2	
Sub-C — RESERVED FOR HQUSACE	Q	1	3 to 9	
Class — Technical Assistance	Q	2	0	
Sub-C — Field Investigations	Q	2	1	

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	<u>Category</u>	<u>Class</u>	<u>Sub-C</u>
Sub-C — Feasibility Study	Q	2	2
Sub-C — Hazardous Waste Enforcement Support — Design	Q	2	3
Sub-C — Hazardous Waste Enforcement Support — Construction	Q	2	A
Sub-C — Site Assessments	Q	2	B
Sub-C — Compliance/Surveillance	Q	2	C
Sub-C — Evaluate/Review	Q	2	D
Sub-C — Flood Plain Management	Q	2	4
Sub-C — Mapping and Surveys	Q	2	5
Sub-C — Remedial Investigations Feasibility Studies	Q	2	6
Sub-C — Emergency Technical Assistance	Q	2	7
Sub-C — Real Estate Relocations/Acquisitions/Disposals	Q	2	8
Sub-C — Operation & Maintenance	Q	2	9
Class — Design	Q	3	0
Sub-C — Remedial Response	Q	3	1
Sub-C — Emergency Response	Q	3	2
Sub-C — First Phase	Q	3	3
Sub-C — SBA Lead	Q	3	4
Sub-C — State Lead	Q	3	5

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	<u>Category</u>	<u>Class</u>	<u>Sub-C</u>	
Sub-C — SBA Work Assignment Management	Q	3	6	
Sub-C — Infrastructure-Utilities	Q	3	7	
Sub-C — Infrastructure-Horizontal/Vertical	Q	3	8	
Sub-C — RESERVED FOR HQUSACE	Q	3	9	
Class — Construction	Q	4	0	
Sub-C — Remedial Response	Q	4	1	
Sub-C — Other Response	Q	4	2	
Sub-C — Compliance/Surveillance	Q	4	3	
Sub-C — Infrastructure-Utilities	Q	4	4	
Sub-C — Infrastructure-Horizontal/Vertical	Q	4	5	
Sub-C — RESERVED FOR HQUSACE	Q	4	6 to 9	
Class — Other	Q	5	0	
Sub-C — Rapid Response	Q	5	1	
Sub-C — Emergency Response	Q	5	2	
Sub-C — Cost Estimating	Q	5	3	
Sub-C — Training	Q	5	4	
Sub-C — RESERVED FOR HQUSACE	Q	5	5 to 9	
* Sub-C — Environmental Work Brokered Between Corps	Q	9	9	*

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	<u>Category</u>	<u>Class</u>	<u>Sub-C</u>
Category — Forest Service	R	0	0
Class — Management and Support Activity	R	1	0
Sub-C — HQUSACE	R	1	1
Sub-C — USACE Commands (Already included in R11)	R	1	2
Sub-C — RESERVED FOR HQUSACE	R	1	3 to 9
Class — Technical Assistance	R	2	0
Sub-C — Field Investigations	R	2	1
Sub-C — Feasibility Study	R	2	2
Sub-C — Hazardous Waste Enforcement Support — Design	R	2	3
Sub-C — Hazardous Waste Enforcement Support — Construction	R	2	A
Sub-C — Site Assessments	R	2	B
Sub-C — Compliance/Surveillance	R	2	C
Sub-C — Evaluate/Review	R	2	D
Sub-C — Flood Plain Management	R	2	4
Sub-C — Mapping and Surveys	R	2	5
Sub-C — Remedial Investigations Feasibility Studies	R	2	6
Sub-C — Emergency Technical Assistance	R	2	7
Sub-C — Real Estate Relocations/Acquisitions/Disposals	R	2	8

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	<u>Category</u>	<u>Class</u>	<u>Sub-C</u>
Sub-C — Operation & Maintenance	R	2	9
Class — Design	R	3	0
Sub-C — Remedial Response	R	3	1
Sub-C — Emergency Response	R	3	2
Sub-C — First Phase	R	3	3
Sub-C — Forest Service Lead	R	3	4
Sub-C — State Lead	R	3	5
Sub-C — FS Work Assignment Management	R	3	6
Sub-C — Infrastructure-Utilities	R	3	7
Sub-C — Infrastructure-Horizontal/Vertical	R	3	8
Sub-C — RESERVED FOR HQUSACE	R	3	9
Class — Construction	R	4	0
Sub-C — Remedial Response	R	4	1
Sub-C — Other Response	R	4	2
Sub-C — Compliance/Surveillance	R	4	3
Sub-C — Infrastructure-Utilities	R	4	4
Sub-C — Infrastructure-Horizontal/Vertical	R	4	5
Sub-C — RESERVED FOR HQUSACE	R	4	6 to 9

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	<u>Category</u>	<u>Class</u>	<u>Sub-C</u>	
Class — Other	R	5	0	
Sub-C — Rapid Response	R	5	1	
Sub-C — Emergency Response	R	5	2	
Sub-C — Cost Estimating	R	5	3	
Sub-C — Training	R	5	4	
Sub-C — RESERVED FOR HQUSACE	R	5	5 to 9	
* Sub-C — Environmental Work Brokered Between Corps	R	9	9	*
Category — Department of Human and Health Service	S	0	0	
Class — Management and Support Activity	S	1	0	
Sub-C — HQUSACE	S	1	1	
Sub-C — USACE Commands (Already included in S11)	S	1	2	
Sub-C — RESERVED FOR HQUSACE	S	1	3 to 9	
Class — Technical Assistance	S	2	0	
Sub-C — Field Investigations	S	2	1	
Sub-C — Feasibility Study	S	2	2	
Sub-C — Hazardous Waste Enforcement Support — Design	S	2	3	
Sub-C — Hazardous Waste Enforcement Support — Construction	S	2	A	
Sub-C — Site Assessments	S	2	B	

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	<u>Category</u>	<u>Class</u>	<u>Sub-C</u>
Sub-C — Compliance/Surveillance	S	2	C
Sub-C — Evaluate/Review	S	2	D
Sub-C — Flood Plain Management	S	2	4
Sub -C — Mapping and Surveys	S	2	5
Sub-C — Remedial Investigations Feasibility Studies	S	2	6
Sub-C — Emergency Technical Assistance	S	2	7
Sub-C — Real Estate Relocations/Acquisitions/Disposals	S	2	8
Sub-C — Operation & Maintenance	S	2	9
Class — Design	S	3	0
Sub-C — Remedial Response	S	3	1
Sub-C — Emergency Response	S	3	2
Sub-C — First Phase	S	3	3
Sub-C — HHS Lead	S	3	4
Sub-C — State Lead	S	3	5
Sub-C — HHS Work Assignment Management	S	3	6
Sub-C — Infrastructure-Utilities	S	3	7
Sub-C — Infrastructure-Horizontal/Vertical	S	3	8
Sub-C — RESERVED FOR HQUSACE	S	3	9

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	<u>Category</u>	<u>Class</u>	<u>Sub-C</u>	
Class — Construction	S	4	0	
Sub-C — Remedial Response	S	4	1	
Sub-C — Other Response	S	4	2	
Sub-C — Compliance/Surveillance	S	4	3	
Sub-C — Infrastructure-Utilities	S	4	4	
Sub-C — Infrastructure-Horizontal/Vertical	S	4	5	
Sub-C — RESERVED FOR HQUSACE	S	4	6 to 9	
Class — Other	S	5	0	
Sub-C — Rapid Response	S	5	1	
Sub-C — Emergency Response	S	5	2	
Sub-C — Cost Estimating	S	5	3	
Sub-C — Training	S	5	4	
Sub-C — RESERVED FOR HQUSACE	S	5	5 to 9	
* Sub-C — Environmental Work Brokered Between Corps	S	9	9	*
Category — Department of Treasury	T	0	0	
Class — Management and Support Activity	T	1	0	
Sub-C — HQUSACE	T	1	1	
Sub-C — USACE Commands (Already included in T11)	T	1	2	

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	<u>Category</u>	<u>Class</u>	<u>Sub-C</u>
Sub-C — RESERVED FOR HQUSACE	T	1	3 to 9
Class — Technical Assistance	T	2	0
Sub-C — Field Investigations	T	2	1
Sub-C — Feasibility Study	T	2	2
Sub-C — Hazardous Waste Enforcement Support — Design	T	2	3
Sub-C — Hazardous Waste Enforcement Support — Construction	T	2	A
Sub-C — Site Assessments	T	2	B
Sub-C — Compliance/Surveillance	T	2	C
Sub-C — Evaluate/Review	T	2	D
Sub-C — Flood Plain Management	T	2	4
Sub-C — Mapping and Surveys	T	2	5
Sub-C — Remedial Investigations Feasibility Studies	T	2	6
Sub-C — Emergency Technical Assistance	T	2	7
Sub-C — Real Estate Relocations/Acquisitions/Disposals	T	2	8
Sub-C — Operation & Maintenance	T	2	9
Class — Design	T	3	0
Sub-C — Remedial Response	T	3	1
Sub-C — Emergency Response	T	3	2

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	<u>Category</u>	<u>Class</u>	<u>Sub-C</u>
Sub-C — First Phase	T	3	3
Sub-C — Treasury Lead	T	3	4
Sub-C — State Lead	T	3	5
Sub-C — Treasury Work Assignment Management	T	3	6
Sub-C — Infrastructure-Utilities	T	3	7
Sub-C — Infrastructure-Horizontal/Vertical	T	3	8
Sub-C — RESERVED FOR HQUSACE	T	3	9
Class — Construction	T	4	0
Sub-C — Remedial Response	T	4	1
Sub-C — Other Response	T	4	2
Sub-C — Compliance/Surveillance	T	4	3
Sub-C — Infrastructure-Utilities	T	4	4
Sub-C — Infrastructure-Horizontal/Vertical	T	4	5
Sub-C — RESERVED FOR HQUSACE	T	4	6 to 9
Class — Other	T	5	0
Sub-C — Rapid Response	T	5	1
Sub-C — Emergency Response	T	5	2
Sub-C — Cost Estimating	T	5	3

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	<u>Category</u>	<u>Class</u>	<u>Sub-C</u>	
Sub-C — Training	T	5	4	
Sub-C — RESERVED FOR HQUSACE	T	5	5 to 9	
* Sub-C — Environmental Work Brokered Between Corps	T	9	9	*
Category — Bureau of Indian Affairs	U	0	0	
Class — Management and Support Activity	U	1	0	
Sub-C — HQUSACE	U	1	1	
Sub-C — USACE Commands (Already included in U11)	U	1	2	
Sub-C — RESERVED FOR HQUSACE	U	1	3 to 9	
Class — Technical Assistance	U	2	0	
Sub-C — Field Investigations	U	2	1	
Sub-C — Feasibility Study	U	2	2	
Sub-C — Hazardous Waste Enforcement Support — Design	U	2	3	
Sub-C — Hazardous Waste Enforcement Support — Construction	U	2	A	
Sub-C — Site Assessments	U	2	B	
Sub-C — Compliance/Surveillance	U	2	C	
Sub-C — Evaluate/Review	U	2	D	
Sub-C — Flood Plain Management	U	2	4	
Sub-C — Mapping and Surveys	U	2	5	

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	<u>Category</u>	<u>Class</u>	<u>Sub-C</u>
Sub-C — Remedial Investigations Feasibility Studies	U	2	6
Sub-C — Emergency Technical Assistance	U	2	7
Sub-C — Real Estate Relocations/Acquisitions/Disposals	U	2	8
Sub-C — Operation & Maintenance	U	2	9
Class — Design	U	3	0
Sub-C — Remedial Response	U	3	1
Sub-C — Emergency Response	U	3	2
Sub-C — First Phase	U	3	3
Sub-C — Indian Affairs Lead	U	3	4
Sub-C — State Lead	U	3	5
Sub-C — BIA Work Assignment Management	U	3	6
Sub-C — Infrastructure-Utilities	U	3	7
Sub-C — Infrastructure-Horizontal/Vertical	U	3	8
Sub-C — RESERVED FOR HQUSACE	U	3	9
Class — Construction	U	4	0
Sub-C — Remedial Response	U	4	1
Sub-C — Other Response	U	4	2
Sub-C — Compliance/Surveillance	U	4	3

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	<u>Category</u>	<u>Class</u>	<u>Sub-C</u>	
Sub-C — Infrastructure-Utilities	U	4	4	
Sub-C — Infrastructure-Horizontal/Vertical	U	4	5	
Sub-C — RESERVED FOR HQUSACE	U	4	6 to 9	
Class — Other	U	5	0	
Sub-C — Rapid Response	U	5	1	
Sub-C — Emergency Response	U	5	2	
Sub-C — Cost Estimating	U	5	3	
Sub-C — Training	U	5	4	
Sub-C — RESERVED FOR HQUSACE	U	5	5 to 9	
* Sub-C — Environmental Work Brokered Between Corps	U	9	9	*
Category — National Oceanic and Atmosphere Administration	V	0	0	
Class — Management and Support Activity	V	1	0	
Sub-C — HQUSACE	V	1	1	
Sub-C — USACE Commands (Already included in V11)	V	1	2	
Sub-C — RESERVED FOR HQUSACE	V	1	3 to 9	
Class — Technical Assistance	V	2	0	
Sub-C — Field Investigations	V	2	1	

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	<u>Category</u>	<u>Class</u>	<u>Sub-C</u>
Sub-C — Feasibility Study	V	2	2
Sub-C — Hazardous Waste Enforcement Support — Design	V	2	3
Sub-C — Hazardous Waste Enforcement Support — Construction	V	2	A
Sub-C — Site Assessments	V	2	B
Sub-C — Compliance/Surveillance	V	2	C
Sub-C — Evaluate/Review	V	2	D
Sub-C — Flood Plain Management	V	2	4
Sub-C — Mapping and Surveys	V	2	5
Sub-C — Remedial Investigations Feasibility Studies	V	2	6
Sub-C — Emergency Technical Assistance	V	2	7
Sub-C — Real Estate Relocations/Acquisitions/Disposals	V	2	8
Sub-C — Operation & Maintenance	V	2	9
Class — Design	V	3	0
Sub-C — Remedial Response	V	3	1
Sub-C — Emergency Response	V	3	2
Sub-C — First Phase	V	3	3
Sub-C — NOAA Lead	V	3	4

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96X3122 Construction, General
 Appropriation Code 902
 (Continued)

	<u>Category</u>	<u>Class</u>	<u>Sub-C</u>
Sub-C — State Lead	V	3	5
Sub-C — NOAA Work Assignment Management	V	3	6
Sub-C — Infrastructure-Utilities	V	3	7
Sub-C — Infrastructure-Horizontal/Vertical	V	3	8
Sub-C — RESERVED FOR HQUSACE	V	3	9
Class — Construction	V	4	0
Sub-C — Remedial Response	V	4	1
Sub-C — Other Response	V	4	2
Sub-C — Compliance/Surveillance	V	4	3
Sub-C — Infrastructure-Utilities	V	4	4
Sub-C — Infrastructure-Horizontal/Vertical	V	4	5
Sub-C — RESERVED FOR HQUSACE	V	4	6 to 9
Class — Other	V	5	0
Sub-C — Rapid Response	V	5	1
Sub-C — Emergency Response	V	5	2
Sub-C — Cost Estimating	V	5	3
Sub-C — Training	V	5	4

96X3122 Construction, General
 Appropriation Code 902
 (Continued)

	<u>Category</u>	<u>Class</u>	<u>Sub-C</u>	
Sub-C — RESERVED FOR HQUSACE	V	5	5 to 9	
* Sub-C — Environmental Work Brokered Between Corps	V	9	9	*
Category — Support for Others — Other	W	0	0	
Class — Management and Support Activity	W	1	0	
Sub-C — HQUSACE	W	1	1	
Sub-C — USACE Commands (Already included in W11)	W	1	2	
Sub-C — RESERVED FOR HQUSACE	W	1	3 to 9	
Class — Technical Assistance	W	2	0	
Sub-C — Field Investigations	W	2	1	
Sub-C — Feasibility Study	W	2	2	
Sub-C — Hazardous Waste Enforcement Support — Design	W	2	3	
Sub-C — Hazardous Waste Enforcement Support — Construction	W	2	A	
Sub-C — Site Assessments	W	2	B	
Sub-C — Compliance/Surveillance	W	2	C	
Sub-C — Evaluate/Review	W	2	D	
Sub-C — Flood Plain Management	W	2	4	

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96X3122 Construction, General
 Appropriation Code 902
 (Continued)

	<u>Category</u>	<u>Class</u>	<u>Sub-C</u>
Sub-C — Mapping and Surveys	W	2	5
Sub-C — Remedial Investigations Feasibility Studies	W	2	6
Sub-C — Emergency Technical Assistance	W	2	7
Sub-C — Real Estate Relocations/Acquisitions/Disposals	W	2	8
Sub-C — Operation & Maintenance	W	2	9
Class — Design	W	3	0
Sub-C — Remedial Response	W	3	1
Sub-C — Emergency Response	W	3	2
Sub-C — First Phase	W	3	3
Sub-C — SFO Other Lead	W	3	4
Sub-C — State Lead	W	3	5
Sub-C — SFO Other Work Assignment Management	W	3	6
Sub-C — Infrastructure-Utilities	W	3	7
Sub- C — Infrastructure—Horizontal/Vertical	W	3	8
Sub-C — RESERVED FOR HQUSACE	W	3	9
Class — Construction	W	4	0
Sub-C — Remedial Response	W	4	1

96X3122 Construction, General

	<u>Category</u>	<u>Class</u>	<u>Sub-C</u>
Sub-C - Other Response	W	4	2
Sub-C - Compliance/Surveillance	W	4	3
Sub-C - Infrastructure-Utilities	W	4	4
Sub-C - Infrastructure-Horizontal/Vertical	W	4	5
Sub-C - RESERVED FOR HQUSACE	W	4	6 to 9
Class - Other	W	5	0
Sub-C - Rapid Response	W	5	1
Sub-C - Emergency Response	W	5	2
Sub-C - Cost Estimating	W	5	3
Sub-C - Training	W	5	4
Sub-C - RESERVED FOR HQUSACE	W	5	5 to 9
Sub-C - Environmental Work Brokered Between Corps	W	9	9
Category - RESERVED FOR HQUSACE	X thru Y	0 to 9	0 to 9
Category - Housing and Urban Development	Z	0	0
Class - HQUSACE Management and Support	Z	1	0
* Class - Modernization	Z	2	0
Class - Development	Z	3	0
Class - Hope VI	Z	4	0
Class - TARC	Z	5	0
* Class - RESERVED	Z	6	0
Class - RESERVED	Z	7	0
Class - RESERVED	Z	8	0

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96X3122 Construction, General

	<u>Category</u>	<u>Class</u>	<u>Sub-C</u>
Class - RESERVED	Z	9	0 *

96X3123 Operation and Maintenance, General, Corps of Engineers
Civil Appropriation Code 903

	<u>Category</u>	<u>Class</u>	<u>Sub-C</u>	
* Category — Navigation	1	0	0	
Class — Channels and Harbors	1	1	0	
Sub-Class — Regular Channels and Harbors	1	1	1	
Sub-Class — Great Lakes Diked Disposal	1	1	2	
Sub-Class — Mitigation of Shore Damages (Section 11)	1	1	3	
Sub-Class — Major Rehabilitation of Channels and Harbors	1	1	4	
Class — Locks and Dams	1	2	0	
Sub-Class — Major Rehabilitation of Locks and Dams	1	2	1	
Sub-Class — Cost Shared Recreation Development on Locks and Dams	1	2	2	
Category — Flood Control	2	0	0	
Class — Reservoirs	2	1	0	
Sub-Class — Scheduled Reservoir Operations	2	1	1	
Sub-Class — Major Rehabilitation on Reservoir Projects	2	1	2	
Sub-Class — Cost Shared Recreation Development on Reservoir Projects	2	1	3	
Class — Channel Improvements, Inspections, and Miscellaneous Maintenance	2	2	0	
Sub-Class — Inspection of Completed Works	2	2	1	
Sub-Class — Inspection of Completed PL 99 Works	2	2	2	
Sub-Class — Major Rehabilitation on Channel Improvement Projects	2	2	3	
Sub-Class — Cost Shared Recreation Development on Channel Improvement Projects	2	2	4	*

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96X3123 Operation and Maintenance, General, Corps of Engineers

	<u>Category</u>	<u>Class</u>	<u>Sub-C</u>	
Category - Multiple-Purpose with Power	3	0	0	
Class - Major Rehabilitation on Multiple-Purpose with Power Projects	3	1	0	
Class - Cost Shared Recreation Development on Multiple Purpose with Power Projects	3	2	0	
Category - Protection of Navigation	4	0	0	
Class - Removal of Sunken Vessels and Navigation Obstructions	4	1	0	
Class - Protection, Clearing, and Straightening of Channels on Navigable Waters - Projects Not Requiring Specific Authorization	4	2	0	
Class - Prevention of Obstructive and Injurious Deposits	4	3	0	
Class - Drift Removal	4	5	0	
Class - Removal of Aquatic Growth	4	6	0	
Class - Project Condition Surveys	4	7	0	
Class - Surveillance of Northern Boundary Waters	4	8	0	
Class - Waterborne Commerce Statistics	4	9	0	
* Category - Catastrophic Disaster Preparedness Program	5	0	0	
Class - Continuity of Operations	5	1	0	*
* Class - Catastrophic Disaster Response Planning	5	2	0	
Class - Emergency Operations Center Support	5	3	0	
Class - Emergency Water Program	5	4	0	
Class - Continuity of Government	5	5	0	*

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	<u>Category</u>	<u>Class</u>	<u>Sub-C</u>
Class - Catastrophic Disaster Training and Exercises	5	6	0
Category - Other Programs and Activities	6	0	0
Class - Special Assignment Program	6	1	0
Class - Automatic Data Processing	6	2	0
Class - Printing and Publishing	6	3	0
Class - Other Activities	6	4	0
Class - Recreation Partnership Initiative	6	5	0

96(-)3124 General Expenses, Corps of Engineers, Civil
 Appropriation Code (9-5)*

	<u>Category</u>	<u>Class</u>	<u>Sub-C</u>	
Category - Executive Direction and Management	1	0	0	
Class - Office, Chief of Engineers	1	1	0	
Sub-C - Policy Formulation Studies - IWR	1	1	1	
Sub-C - Training - Executive Development and Management - Institute for Water Resources	1	1	2	
Sub-C - Training - Executive Development and Management - Waterways Experiment Station	1	1	3	
Sub-C - Training - Executive Development and Management - Office, Chief of Engineers	1	1	4	
Sub-C - Technical Committees	1	1	5	
Class - Division Offices	1	2	0	
Class - Training - Executive Development and Management - Division Offices	1	4	0	
Class - Engineer Automation Support Agency	1	5	0	
Sub-C - Training - Executive Development and Management - Engineer Automation Support Agency	1	5	1	
Class - Water Resources Support Center	1	6	0	
Sub-C - Training - Executive Development and Management - Water Resources Support Center	1	6	1	
* Class - Humphreys Engineer Center Support Activity	1	7	0	*
Category - Board of Engineers for River and Harbors	2	0	0	
Class - Board of Engineers for Rivers and Harbors	2	1	0	
Class - Training - Executive Development and Management - Board of Engineers for Rivers and Harbors	2	2	0	
* Category - Coastal Engineering Research Board (WES)	3	0	0	
* Class - Coastal Engineering Research Board	3	1	0	
Class - Training - Executive Development and Management - Coastal Engineering Research Board	3	2	0	

* The second digit of this appropriation code represents the Fiscal Year designated in the appropriation symbol; i. e., 9683124 is 985; 9693124 is 995; 9603124 is 905; etc.

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96(-)3124 General Expense, Corps of Engineers, Civil (Cont*d)
Appropriation Code (9-5)

	<u>Category</u>	<u>Class</u>	<u>Sub-C</u>
Category - Commercial Statistics	4	0	0
Class - Waterborne Commerce Statistics Center	4	1	0
Class - District Offices	4	2	0
Class - Board of Engineers for Rivers and Harbors	4	3	0
Category - Special Investigations	5	0	0

96X3124 General Expense, Corps of Engineers, Civil (Cont'd)

	<u>Category</u>	<u>Class</u>	<u>Sub-C</u>
Category - Humphreys Engineer Center Support Activity	5	0	0
013128 Class - Humphreys Engineer Center Support Activity - ED&M	5	1	1
013131 Class - Humphreys Engineer Center Support Activity - TXD	5	2	0
Category - Water Resources Support Center	6	0	0
Class - Water Resources Support Center - ED&M	6	1	0
Class - Water Resources Support Center - TXD	6	2	0
Category - Topographic Engineering Center	7	0	0
Class - Topographic Engineering Center, Engineering Strategic Studies Center - ED&M	7	1	0
Class - Topographic Engineering Center, Engineering Strategic Studies Center - TXD	7	2	0
* Class - Executive Direction and Management	8	0	0
Class - Operating Budget	8	1	0
Class - Program Accounts	8	2	0
Class - Restructuring Funds	8	3	0*

96X3124 General Expenses, Corps of Engineers, Civil
Appropriation Code 905

	<u>Category</u>	<u>Class</u>	<u>Sub-C</u>
* Category — Headquarters, U.S. Army Corps of Engineers	1	0	0
Class — Office, Chief of Engineers Executive Direction & Management (ED&M)	1	1	0
025601 Sub-C — Operating Budget	1	1	1
025602 Sub-C — Program Accounts	1	1	2
053912 Sub-C — Restructuring Funds	1	1	3
013122 Class — Office, Chief of Engineers Training — Executive Development (TXD)	1	2	0
Category — Major Subordinate Commands	2	0	0
Class — Major Subordinate Commands — ED&M	2	1	0
004850 Sub-C — Operating Budget	2	1	1
004850 Sub-C — Program Accounts	2	1	2
053912 Sub-C — Restructuring Funds	2	1	3
017270 Class — Major Subordinate Commands — TXD	2	2	0
Category — Coastal Engineering Research Board and Waterways Experiment Station	3	0	0
003510 Class — Coastal Engineering Research Board — Operations	3	1	0
013124 Class — Waterways Experiment Station — TXD	3	2	0
Category — Cold Regions Research Engineering Laboratory	4	0	0
013123 Class — Cold Regions Research Engineering Laboratory — TXD	4	2	0

*

96X3112 Flood Control, Mississippi River and Tributaries
 Appropriation Code 908

	<u>Category</u>	<u>Class</u>	<u>Sub-C</u>	
Category — General Investigations	1	0	0	
Class — Surveys	1	1	0	
* Sub-C — Navigation Reconnaissance Study	1	1	1	
Sub-C — Navigation Feasibility Study	1	1	2	
Sub-C — Flood Damage Prevention Reconnaissance Study	1	1	3	
Sub-C — Flood Damage Prevention Feasibility Study	1	1	4	
Sub-C — Special Reconnaissance Study	1	1	5	
Sub-C — Special Feasibility Study	1	1	6	
Sub-C — Comprehensive Reconnaissance Study	1	1	7	
Sub-C — Comprehensive Feasibility Study	1	1	8	*
Class — Collection & Study of Basic Data	1	2	0	
Sub-C — Surveys, Gages and Observations	1	2	1	
Class — Supplemental Pre-Authorization Studies (Phase I)	1	3	0 ^{1/}	
Sub-C — Navigation	1	3	1	
Sub-C — Flood Damage Prevention	1	3	2	
Class — Preconstruction Engineering and Design (Projects Not Fully Authorized)	1	4	0	
Sub-C — Navigation Projects	1	4	1	
Sub-C — Flood Control Projects	1	4	2	
Class — Planning and Engineering Under Proposed Legislation	1	5	0	
Sub-C — Navigation Projects	1	5	1	

^{1/} Effective 1 October 1978, Replaces Codes 230-232

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96X3112 Flood Control, Mississippi River and Tributaries
Appropriation Code 908
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	<u>Category</u>	<u>Class</u>	<u>Sub-C</u>
Sub-C — Flood Control Projects	1	5	2
Class — Preconstruction Engineering and Design (Fully Authorized Projects)	1	6	0
Sub-C — Navigation Projects	1	6	1

*

96X3112 Flood Control, Mississippi River and Tributaries
 Appropriation Code 908
 (Continued)

	<u>Category</u>	<u>Class</u>	<u>Sub-C</u>	
* Sub-C - Flood Control Projects	1	6	2	*
Category - Advance Engineering and Design	2	0	0	
Class - Navigation - Fully Authorized	2	1	0	
Class - Flood Control - Fully Authorized	2	2	0	
Class - Projects Authorized for Phase I Advance Engineering and Design and Approved for AE&D After Completion of Phase I	2	4	0	
Sub-C - Navigation	2	4	1	
Sub-C - Flood Control	2	4	2	
Category - Construction	3	0	0	
Class - Navigation	3	1	0	
* Sub-C - Dam Safety Assurance	3	1	4	
Class - Flood Control	3	2	0	
Sub-C - Dam Safety Assurance	3	2	4	*
Class - Streambank Erosion Control Evaluation and Demonstration	3	3	0	
Category - Maintenance	4	0	0	
Class - Navigation	4	1	0	
Class - Flood Control	4	2	0	

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96X3112 Flood Control, Mississippi River and Tributaries
Appropriation Code 908
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	<u>Category</u>	<u>Class</u>	<u>Sub-C</u>
Category - Special Operations	5	0	0
Class - Emergency Disaster Operations	5	9	0
Sub-C - PL 93-288 Disaster Assistance	5	9	1
Sub-C - PL 84-99 Emergency Operations	5	9	2
Sub-C - PL 84-99 Rehabilitation	5	9	3
Category - Miscellaneous	7	0	0
Class - Recreation Facilities	7	1	0
Sub-C - Sanitation Facilities Non-Cost Sharing	7	1	1
Sub-C - Cost Sharing	7	1	3
Category - Rehabilitation	8	0	0
Class - Major Rehabilitation	8	1	0
Sub-C - Navigation	8	1	2
Sub-C - Flood Control	8	1	5

96X3125 Flood Control and Coastal Emergencies

	<u>Category</u>	<u>Class</u>	<u>Sub-C</u>	
Category - Disaster Preparedness Program	1	0	0	
* Class - All Hazards Planning Activities	1	1	0	
Class - All Hazards Training and Exercise	1	2	0	
Class - Equipment, Facilities and Supplies	1	3	0	
Class - National or Regional Centers of Expertise	1	4	0	
Class - Earthquake Preparedness Center of Expertise	1	5	0	
Category - Emergency Operations	2	0	0	
Class - Response Operations	2	1	0	
Class - After Action Report	2	2	0	
Class - Post Flood Response	2	3	0	
Class - Operational Supplies and Equipment	2	4	0	
Class - Support from Others	2	5	0	
Class - Operational Deployment	2	6	0	
Category - Rehabilitation and Inspection Program	3	0	0	
Class - Rehabilitation Project - Federal Flood Control Works	3	1	0	
Class - Rehabilitation Project - Non-Federal Flood Control Works	3	2	0	
Class - Rehabilitation Project - Shore Protection	3	3	0	
Class - Field Investigations	3	4	0	
Class - Initial Eligibility Inspections	3	5	0	*

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96X3125 Flood Control and Coastal Emergencies
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	<u>Category</u>	<u>Class</u>	<u>Sub-C</u>
* Class - Reinspection	3	6	0
Category - Emergency Water Supplies and Drought Assistance	4	0	0
Class - Emergency Water Supplies (Contaminated Sources)	4	1	0 *
Class - Drought Assistance	4	2	0
Class - Field Investigations	4	3	0
Category - Advance Measures	5	0	0
Class - Advance Measures Assistance	5	1	0
Class - Field Investigations	5	2	0
Category - Hazard Mitigation	6	0	0
Class - Hazard Mitigation Team Activities	6	1	0

96X3126 Regulatory Program

	<u>Category</u>	<u>Class</u>	<u>Sub-C</u>
Category - Permit Evaluation	1	0	0
• Class - Individual Permits(standard, letter, denials)	1	1	0
Class - General Permits (development and Follow-up)	1	2	0
Class - Other, Not Involving Specific Permit Activities	1	3	0 *
Category - Enforcement	2	0	0
* Class - Unauthorized Activities	2	1	0 *
* Class - Compliance - Authorized Activities	2	2	0 *
Category - Studies	3	0	0
Category - Other Navigation Regulations	4	0	0

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Category - Environmental Impact Statements	5	0	0	
Category - Administrative Appeals	6	0	0	*

96X8333 Coastal Wetlands Restoration Trust Fund

	<u>Category</u>	<u>Class</u>	<u>Sub-C</u>
Category - Coastal Wetlands Planning and Restoration Act	1	0	0
Category - Advanced Engineering and Design	2	0	0
Category - Construction	3	0	0
Category - All Other	4	0	0

96X5125 Maintenance and Operations of Dams and
 Other Improvements of Navigable Waters

	<u>Category</u>	<u>Class</u>	<u>Sub-C</u>
Category - Navigation	1	0	0
Class - Channels and Harbors	1	1	0
Class - Locks and Dams	1	2	0

96X5125 Maintenance and Operation of Dams and
Other Improvements of Navigable Waters (Cont'd)
Appropriation Code 952

	<u>Category</u>	<u>Class</u>	<u>Sub-C</u>
Category — Flood Control	2	0	0
Class — Reservoirs	2	1	0
Class — Channel Improvements, Inspection and Miscellaneous Maintenance	2	2	0
Category — Multiple-Purpose Power Projects	3	0	0
Category — Protection of Navigation	4	0	0
Class — Removal of Sunken Vessels & Navigation Obstructions	4	1	0
Class — Protecting, Clearing, and Straightening Channels of Navigable Waters, Projects not Requiring Specific Authorizations (Sec 3)	4	2	0
Class — Prevention of Obstructive and Injurious Deposits	4	3	0
Class — General Regulatory Functions	4	4	0

96-20X8861 Inland Waterways Trust Fund
(Transfer from Treasury)
Appropriation Code 961

	<u>Category</u>	<u>Class</u>	<u>Sub-C</u>	
* Category — General Investigation	1	0	0	
Category — Advanced Engineering and Design	2	0	0	*
Category — Construction	3	0	0	
* Category — Mississippi River and Tributaries	4	0	0	
Class-Construction	4	1	0	*

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96-20X8861 Inland Waterways Trust Fund
 (Transfer from Treasury) (Cont'd)
 Appropriation Code 961

	<u>Category</u>	<u>Class</u>	<u>Sub-C</u>	
* Category — Miscellaneous	5	0	0	*
Category — Reserved	6	0	0	
Category — Reserved	7	0	0	
Category — Reserved	8	0	0	
Category — Reserved	9	0	0	

96X8862 Rivers and Harbors Contributed Funds
 Appropriation Code 980

	<u>Category</u>	<u>Class</u>	<u>Sub-C</u>
Category — General Investigations	1	0	0
Class — Where Required for an Authorized Federal Project	1	1	0
Class — Where Not Required for an Authorized Federal Project	1	2	0
Category — Construction	2	0	0
Class — Where Required for an Authorized Federal Project	2	1	0
Class — Where Not Required for an Authorized Federal Project	2	2	0
Category — Maintenance	3	0	0
Class — Where Required for an Authorized Federal Project	3	1	0
Class — Where Not Required for an Authorized Federal Project	3	2	0
Category — Flood Control, Mississippi River and Tributaries	4	0	0
Class — Where Required for an Authorized Federal Feature	4	1	0
Sub-C — General Investigation	4	1	1
Sub-C — Advanced Engineering and Design	4	1	2

96X8862 Rivers and Harbors Contributed Funds (Cont'd)
Appropriation Code 980

	<u>Category</u>	<u>Class</u>	<u>Sub-C</u>
Sub-C — Construction	4	1	3
Sub-C — Maintenance	4	1	4
Sub-C — Miscellaneous	4	1	5
Class — Where Not Required for an Authorized Federal Feature	4	2	0
Sub-C — General Investigation	4	2	1
Sub-C — Advanced Engineering and Design	4	2	2
Sub-C — Construction	4	2	3
Sub-C — Maintenance	4	2	4
Sub-C — Miscellaneous	4	2	5

* 96X8868 Oil Spill Research
Appropriation Code 901

	<u>Category</u>	<u>Class</u>	<u>Sub-C</u>	
Category — Oil Spill Research	1	0	0	*

Miscellaneous Appropriations

The appropriation coding is shown below for the following appropriations which do not have any further classification levels.

<u>Appn Symbol</u>	<u>Appn Code</u>	<u>Appropriation Title</u>
96X5066	950	Hydraulic Mining in California, Debris Fund
96X5090	951	Payments to States, Flood Control Act of 1954
96-20X8863	963	Harbor Maintenance Trust Fund
96X8869	981	Rivers and Harbors Advance Funds

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	<u>Category</u>	<u>Class</u>	<u>Sub-C</u>
* <u>96X3128 Treasury Loans, Washington Aqueduct</u>			
Category - Treasury Loans, Washington Aqueduct	1	0	0
<u>99X9883 Capital Outlay, Washington Aqueduct</u>			
Category - Capital Outlays, Washington Aqueduct	1	0	0
<u>99X9829 Operation and Maintenance, Washington Aqueduct</u>			
Category - Operation and Maintenance, Washington Aqueduct	1	0	0*

96X3130 Formerly Used Sites Remedial Action Program

	<u>Category</u>	<u>Class</u>	<u>Sub-C</u>
* Class - Management	1	0	0
Sub-C - Project Management	1	1	0
Sub-C - Public Involvement	1	2	0
Sub-C - Transition	1	3	0
Sub-C - Transition Management	1	3	1
Sub-C - Program Assessment	1	3	2
Sub-C - Management Reimbursable	1	9	9
Class - Investigations/Studies	2	0	0
Sub-C - Preliminary Assessment	2	1	0
Sub-C - Site Investigation	2	2	0
Sub-C - Remedial Investigation/ Feasibility Study	2	3	0
Sub-C - Investigations/Studies Reimbursable	2	9	9
Class - Remedial Design	3	0	0
Sub-C - Remedial Response/Remedial Design	3	1	0
Sub-C - Remedial Design Reimbursable	3	9	9
Class - Remedial Action	4	0	0
Sub-C - Rapid Response	4	1	0
Sub-C - Remedial Action	4	2	0 *

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96X3130 Formerly Used Sites Remedial Action Program

	<u>Category</u>	<u>Class</u>	<u>Sub-C</u>
* Sub-C - Remedial Action Reimbursable	4	9	9
Class - Other (reserved for headquarters use)	5	0	0
Class - Operation and Maintenance	6	0	0
Sub-C - Operation and Maintenance	6	1	0
Sub-C - Operation and Maintenance Reimbursable	6	9	9
Class - Grants	7	0	0
Sub-C - Grants to States	7	1	0
Sub-C - Grants to Others	7	2	0
Sub-C - Grants Reimbursable	7	9	9 *

APPENDIX 20-II

Verification List

Establishing Relationships Between Revolving Fund Trial Balances (RCS DAEN-
 EFC-1(R1) and Obligations Data (SF 225).

*

1. Reconcile Accounts Payable and Disbursements

Accounts payable balance, start of year.(GL 341)	(+)	
Less: Gross disbursements, FY to date (SF 1220)	(-)	
Add: Gross accrued expenditures, FY to date (Accrued expenditure register)	(+)	
Adjustments, FY to date	(±)	_____
Accounts payable balance, end of period (GL 341)	(+)	=====

2. Compute Net Accrued Expenditures and Obligations

Gross accrued expenditures, as above	(+)	
Less: Sales to other districts RF, FY to date (EAM Code 798, Col 5, ENG 3021)	(-)	_____
Net accrued expenditures	(±)	
Net change in undelivered orders, FY to date	(±)	_____
Total obligations	(±)	=====

3. Reconcile Funded Expenses, Capital Outlay, Etc.
 with Total Obligations

Operating expenses balance (GL 415), end of period	(+)	
Less: Depreciation accruals, FY to date (EAM 132, ENG 3017c-1)	(-)	
Insurance premiums (CA 495.8), FY to date (EAM 566, ENG 3017)	(-)	
Sales to other dist RF, FY to date, as above	(-)	
Inventory issues charged to expense (CA 431, Col 3)	(-)	
Labor charged to expense (420.- 469.- series) <u>See Note 1</u>	(-)	
Plant replacement increment (GL 330 credits, EAM 350, ENG 3017)	(-)	
Other nonfunded expense charges (Specify)	(-)	
	(-)	
	(-)	_____
Funded expenses, FY to date	(+)	

Other funded charges:

Capital outlay (EAM 145, ENG 3017c-1), Disposal costs (EAM 154, ENG 3017c-1)	(+)	
Inventory procurement, FY to date (CA 480.-, EAM 222, ENG 3046)	(+)	
* Advances (GL 316), transactions, FY to date	(+)	
<u>Miscellaneous:</u>		
Insurable damages (495.- series); Nonoperating losses (490.- series); and direct charges to deferred accounts (483.- series) <u>See Note 2</u>	(+)	_____
Net accrued expenditures	(+)	_____
Change in undelivered orders, FY to date	(±)	_____
Total obligations (Sect I, SF 225 and 2. above)	(±)	=====

4. Compute Sect II, SF 225

Sales (GL 401 less 401.1), FY to date	(+)	
Nonoperating income, FY to date (490.- series) <u>See Note 3</u>	(+)	
Unfilled orders, end of period balance (EAM 893, ENG 3017)	(+)	_____
Total, Sect II SF 225	(+)	=====

5. Compute Sect III SF 225

(Enter net difference between totals 3 and 4 above) (±)=====

6. Compute Sect V. SF 225 (END OF PERIOD BALANCES)

Accounts receivable (GL 313, EAM 180, 190, 210, ENG 3017)	(-)	
* Prepayments and advances (GL 316, EAM 250, 270, ENG 3017)	(-)	
Work in progress (GL 317, EAM 280, 290, 300, ENG 3017)	(-)	
Unfilled orders (EAM 893, ENG 3017)	(-)	
Undelivered orders (EAM 890, ENG 3017)	(+)	
Accounts payable (GL 341, EAM 460, 470, 480, ENG 3017)	(-)	
Advances for services (GL 343, EAM 510, ENG 3017)	(+)	
Accrued leave (GL 345. EAM 530, ENG 3017)	(+)	
Capital adjustments for accrued leave (GL 336, EAM 420, ENG 3017)	(-)	_____
Total, Sect V, SF 225	(±)	=====

* Notes:

1. Not applicable to Honolulu District or other offices not receiving central payroll services from MRD.
2. Include for these items only accrued expenditures which are charged directly to these accounts, not cost distributions.
3. Include only income (gross) credited directly to these accounts, not subsequent distributions.

*

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APPENDIX 20-III
Keypunch Instructions for Report on Obligations
Source Document: Standard Form 225
 (RCS TREAS-1058)

<u>Card Columns</u>	<u>No Cols</u>	<u>Type Data</u>	<u>Jus-tify</u>	<u>Remarks</u>
1	1	A		Punch "C"
2-5	4	N		Month & Calendar Year
6-7	2			Blank
8	1	AN		Fiscal Year Digit of Appropriation Availability:
9-12	4	N		Basic Treasury Symbol
13-15	3	AN	L	Blank If Not Applicable
16-18	3	N		Illustration 20/7
19-25	7			Blank
26-32	7	N	R	Total Transactions
33-36	4			Blank
37-43	7	N	R	Within Federal Government Only
44-74	31			Blank
75-77	3	AN		EROC Codes, ER 18-1-12
78-80	3			Blank

Notes:

1. Amount fields will be filled with leading zeroes.
2. Credit entry will be indicated by an 11-zone overpunch in the low-order position of amount field.
3. Amounts in thousands of dollars to the nearest tenth of a thousand.
4. A=Alpha, N=Numeric, L=Left & R=Right

*

* Keypunch Instructions for Report on Obligations -
Civil Funds (RCS TREAS - 1058)

1. Preparation of Transcript. Data for the transcript are abstracted from the records maintained in accordance with ER 37-2-10 with the following additional notes:

a. Function Code, card column 1. For identification, a functional code of "C" will be used.

b. Reporting Date, card columns 2-5. The four character date will be entered in the form of MMY in which MM is 01 through 12, January through December, and Y is the last two digits of calendar year.

c. Appropriation (Fiscal Year, Appropriation Number and Limit Number). card columns 8-15.

(1) Fiscal Year, card column 8. An alphabetic or numeric character denoting the Fiscal Year of availability will be entered at all times in this position.

(2) Appropriation Number, card columns 9-12. This field contains the four numerals of basic appropriation: for example "Construction General, Corps of Engineers. Civil." will be entered as "3122," references Appendix 20-I of this publication, and the Department of the Treasury publication - "Receipt, Appropriation and Other Fund Account Symbols and Titles."

d. Limit Number, card columns 13-15. Data for the limitation number is abstracted from the Advice of Allotment, ENG Form 0-4185, June 68. If there is no limitation, this three position field will be blank.

e. Transaction Codes, card column. 16-18. Codes required to effect the data submission are described in Illustration 20/7.

f. Amount Fields. card columns 26-32 and 37-43. Amounts will be reflected in thousands of dollars to the nearest tenth of a thousand. Fill amount fields with leading zeroes. Credit amount entries are indicated by an 11-zone (X) overpunch in the low-order (right most) position of the respective credit amount field.

g. Engineer Reporting Organization Codes (ERO), card columns 75-77. This three digit code has been standardized for organization identification by the Department of Defense. Use-applicable code published in ER 18-1-12.

CHAPTER 21

DISBURSEMENT AND COLLECTION REPORTS

<u>TOPIC</u>	<u>PARAGRAPH</u>
Special Report of Checks Drawn and Deposits (RCS TREAS - 1057)	21-1
Statement of Accountability (Account Current), SF 1219, (RCS GAO-1002)	21-2
Statement of Transactions According to Appropriations, Funds, and Receipt Accounts, SF 1220	21-3
Report of Transactions - 4 Digit Card Check Accounts	21-4
Reports of Nonreceipt, Loss or Theft of Government Checks	21-5
Report of Receipts from Leases of Land Acquired for Flood Control, Navigation and Allied Purposes (Requirements Control Symbol (RCS) 1032)	21-6
* Report of Real Estate Receipts, (RCS DAEN-RMF-8(R1))	21-7
Report of Internal Revenue Service - Rent Payments	21-8
Illustration 21/1, Statement of Transactions According to Appropriations, Funds and Receipt Accounts, SF 1220	
Illustration 21/2, Report of Real Estate Receipts, ENG Form 3041-R	
* Figure 21-3, Schedule of Deposits Confirmed, ENG Form 3314-R	

*

CHAPTER 21

DISBURSEMENT AND COLLECTION REPORTS

21-1. Special Report of Checks Drawn and Deposits (RCS
TREAS-1057).

a. The requirements of this report and control symbol are applicable to all Civil disbursing officers. Whenever conditions of paragraph b, c, or d below, apply, wire reports directly to:

THE OFFICE OF THE FISCAL ASSISTANT
SECRETARY OF THE TREASURY
WASHINGTON, D. C. 20220

b. With respect to deposits totaling \$10 million or more in any one day, wire data as follows:

- (1) Full amount of collection.
- (2) Date deposited.
- (3) Bank and City in which deposited.
- (4) Source of funds.

c. When an individual check is issued for \$10 million or more, wire the following data:

- (1) Date check issued.
- (2) Name of payee.
- (3) City to which check mailed or delivered.
- (4) Amount of check.

d. When it is known in advance that a check to one payee will amount to more than \$25 million, wire the Fiscal Assistant Secretary of the Treasury the approximate amount and date of such payment. Follow up with detailed information when check is issued (para c above).

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21-2. Statement of Accountability (Account Current), SF 1219,
(RCS GAO-1002).

a. SF 1219 (Original) will be used as the official accountability report by all civil disbursing officers of the Corps of Engineers.

b. The following distribution will be made:

(1) The original will be retained at the site for audit by General Accounting Office auditors.

* (2) Copies Nos. 1 and 2 will be submitted to reach HQUSACE (CERM-FC), WASH DC 20314-1000 on or before the 6th of the month following the period reported. Whenever the 6th falls on a Saturday, Sunday or holiday, reports will be submitted for the receipt on the morning of the work day immediately preceding the due date. These copies will have, in support of "Part B, Summary of Deposits Confirmed," Section II, two copies of ENG Form 3314-R (Schedule of Confirmed Deposits), (Figure 21-3), listing the certificates of deposit and debit vouchers and will be accomplished by two copies of the completed SF 1220 (Statement of Transactions According to Appropriations, Funds, and Receipt Accounts) described in paragraph 21-3. An additional signed copy of SF 1219, without supporting documents, will be submitted each year for the month of September. ENG Form 3314-R may be reproduced locally on 8-1/2" x 11" paper. *

c. A line-by-line description of the information to be reported in each part of SF 1219 is contained in Appendix A, 7 GAO 7000.

d. Line 6.6 will be titled "Cash in Custody of Travelers" and will represent the balance of General Ledger Account 816 which has been reconciled to the file of DD Forms 1351 representing Outstanding Advances made to authorized travelers.

21-3. Statement of Transactions According to Appropriations,
Funds and Receipt Accounts, SF 1220.

a. SF 1220 will be prepared by the civil disbursing officers

of the Corps of Engineers in support of their Statements of Accountability, SF 1219, to show a detailed account classification of the disbursements and collections reported in the current accounting period. The disbursing symbol number will be typed in the heading of the form along with changed column headings and other information as shown in Illustration 21/1

b. Information to be shown in the respective columns of SF 1220 will be as follows:

COLUMN(1)- APPROPRIATION, FUND OR RECEIPT ACCOUNTS SYMBOL. In this column will be shown the symbol of the appropriation, fund or receipt account for which the amounts of transactions are being reported. Appropriation, fund and receipt symbols in column (1) of SF 1220 should be arranged in ascending sequence by last four digits of the symbol number. Also subtotals, totals and grand totals will be stated for each group of appropriation and fund symbols as shown in Illustration 21/1

COLUMN(2)- RECEIPTS. In this column will be shown the amounts of receipt transactions for the accounting period. Receipt transactions will include collections by cash or voucher deduction, which apply only to miscellaneous, special, and trust fund receipt accounts, along with revolving fund accounts (4000-4499; 4902; and 8400-8499); and the clearing account F0101 for "Withheld Individual Income and F.I.C.A. TAXES," and will be net of any uncollectible (dishonored check) items and any related adjustment transactions.

COLUMN(3)- GROSS DISBURSEMENTS. Amount of gross disbursements for only the Revolving Fund, 96X4902, will be shown in this column.

COLUMN(4)- NET DISBURSEMENTS. In this column will be shown the amount of net disbursements chargeable to the appropriation or fund account (including deposit, special and trust fund expenditure accounts) identified in column (1), with exception as stated hereafter. For the clearing account, F0101, "Withheld Individual Income and F.I.C.A. Taxes," the amounts reported in this column will represent gross disbursements, with no reduction for amounts reflected in column (2).

If more than one page is used to report the account of one agency accounting station, the grand total will be shown on the last page of the state-

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ment. Each complete statement will be signed by the disbursing officer.

c. The certification on the reverse of the statement will be accomplished by the District Comptroller or the Chief, Finance and Accounting Branch, on all copies. Reconciliation with SF 1219 will be accomplished prior to this certification.

d. The following distribution will be made :

(1) After certification as described in subparagraph c above, the original Statement of Transactions will be held for audit and settlement by the General Accounting Office on the same basis as the SF 1219 which it supports.

(2) COPIES NO. 1 and 2 will be submitted to Chief of Engineers, as prescribed in paragraph 21-2b.

21-4. Reports of Transactions - 4 Digit Card Check Accounts.

a. SF 1179, Recapitulation of Block Control Level Totals of Checks Issued, will be prepared by each civil disbursing officer in duplicate for each 4 digit disbursing station symbol reflecting all checks transactions for the preceding month. A negative report will be submitted in the absence of any transactions. SF 1179 will indicate the total for each block of checks by block control level. The entries in lines 1, 2a, 2b and 3 of the summary portion of SF 1179 must agree with entries in columns 2, 3 and 4 of Section II Part A of SF 1219.

* b. The original SF 1179 will be forwarded on or before the 10th of the month following the period being reported to the Treasurer of the United States, Check Accounting Division, Reconciliation Branch, GAO Bldg., Washington, D. C. 20226. The disbursing activity will stamp or print, in large letters on the outside of the wrapper, the month and year of the issue transactions which each package contains. The duplicate will be retained in the Finance and Accounting Office. Carbon copies or detailed listings of checks issued should be submitted to the Treasurer of the United States in support of SF 1179. *

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21-5. Reports of Nonreceipt, Loss or Theft of Government Checks.

a. All reports of nonreceipt, loss or theft of checks should be referred to the disbursing office where the check was issued. If the disbursing office is no longer in operation, the inquiry should be sent to the central office of the disbursing agency.

b. If the disbursing officer can determine from his records that the check has been paid by the Treasurer of the United States or the appropriate Federal Reserve Bank, he should forward the original papers direct to the Treasurer of the United States, Washington 25, D. C., where the claim will be processed. the claimant should be advised accordingly.

c. If the disbursing officer cannot determine from records in his office whether the check has already been paid and the check has not been canceled or disposed of otherwise, a request should be made upon the Treasurer of the United States to place a stoppage of payment against the check, forwarding with the request the payee*s letter and pertinent check information. If, however the payee alleges nonreceipt prior to the date the check would normally be expected to reach him, the disbursing officer should communicate with the payee to ascertain whether the check has been received before requesting stoppage of payment.

d. The following Standard Forms are prescribed for use by all Government disbursing officers for requesting and removing stoppage of payment on checks drawn directly on the Treasurer of the United States:

SF 1180, Request for Stoppage of Payment
 SF 1180a, Record of Request for Stop Payment
 SF 1180b, Request for Stoppage of Payment
 SF 1180c, Acknowledgment of Stop Payment Request
 SF 1180d, Advice of Request for Stop Payment
 SF 1180a, Record of Request for Stop Payment
 SF 1161, Request for Removal of Stop Payment
 SF 1181a, Notice to Payee or Claimant
 SF 1181b, Record of Request for Removal of Stop Payment

a. Upon receipt of request for stoppage of payment, the disbursing officer will accomplish SF 1160, certifying as to the correctness of the description of the check and the payee*s entitlement to the proceeds. The original and three copies of SF 1160, together with the letter from the payee, will be mailed direct to the Treasurer of the United, States, ATTN: Check Claims Division. The fourth copy will be forwarded to the claimant and the fifth copy retained. When stoppage of payment is requested by radiogram or

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telegram, the request will contain a complete description of the check. Such requests will be followed immediately by SF 1180 annotated "Confirming telegram (radiogram) dated _____" and accompanied by letter received from the payee of the check. Requests for stoppage will not be forwarded to or through the Chief of Engineers. The Treasurer will return the third copy of SF 1160, noted as to payment status of the check, to the disbursing officer as an acknowledgment of the request for stoppage of payment.

f. Upon determination that the check is outstanding, the Treasurer of the United States will furnish the claimant with appropriate form(s) for obtaining a substitute check. Where the Secretary of the Treasury deems it essential to the public interest an undertaking of indemnity will be required before a substitute check may be issued. See Treasury Department Circular 327 (Revised), 3 December 1945, as amended. Upon approval of the application or undertaking of indemnity, the Treasurer of the United States will take the necessary action to issue a substitute check.

g. If the payee receives or recovers the original check after he has requested stoppage of payment, but before he receives a substitute check, he should immediately notify the disbursing officer or the Treasurer of the United States of such fact. If the original check is received or recovered after a substitute check has been received, the original will be forwarded to the Chief Disbursing Officer, Treasury Department. Under no circumstances will both checks be cashed.

h. Requests for removal of stoppage, addressed to the Treasurer of the United States, will be prepared on SF 1161, Request for Removal of Stop Payment, by the disbursing Officer. The Treasurer of the United States will not honor a request for removal of stoppage after the Chief Disbursing Officer advises that a substitute check is in the course of preparation

i. Disbursing Officers will complete SF 1181 to show:

- (1) Date of request to remove stoppage of payment.
- (2) Date stoppage of payment was originally requested.
- (3) Complete description of check.
- (4) Name and current address of claimant.
- (5) A check mark in the appropriate box to indicate circumstances under which stop payment is being removed.

(6) If claimant is other than payee, name of payee will be shown as "Payee _____" beneath name and address of claimant.

* j. (1) SF 1184 will be processed when the check is received or recovered by the Disbursing Officer prior to receipt of TD Form 1761, Notice to Disbursing Office - Substitute Check Action. In these cases, the check will be remailed to payee or claimant without further advice from the Treasurer, if entitlement to proceeds of the check still exists.

(2) SF 1184 will be processed when the check is received or recovered by the Disbursing Officer after receipt of TD Form 1761. The check will be forwarded with SF 1184 to the Chief Disbursing Officer, Division of Disbursement, Treasury Department. The payee or claimant will not be furnished a copy of SF 1184.

(3) SF 1184 will be processed when the check has been received or recovered by the payee or claimant, and TD Form 1761 has not been received by the Disbursing Officer. In these cases, the payee*s copy of SF 1184 informs him that the check may be negotiated.

(4) SF 1184 will be processed when the check has been received by payee or claimant and the disbursing officer has received TD Form 1761. In these cases, the payee*s copy of SF 1184 cautions him that stoppage of payment will remain in effect until either the substitute or original check is forwarded to the Chief Disbursing Officer. The Treasurer will not remove stoppage until circumstances warrant.

(5) If the disbursing officer received TD Form 1761 after SF 1184 has been processed and the check remailed, he will take no further action. The Treasurer will process the case to its conclusion and control both original and substitute check action so far as possible.

21-6. Report of Receipts from Leases of Land Acquired for Flood Control. Navigation and Allied Purposes (Requirements Control Symbol (RCS) 1032.

a. A report of receipts from leases of land acquired for flood control, navigation and allied purposes will be submitted via Civil Automated Reporting System (CARS) to HQUSACE (CERM-FC). The report is due by the close of business on the 10th calendar day of the month following the end of the quarter. If the due date falls on a Saturday, Sunday or a holiday, the report *

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* is due the work day immediately preceding the due date. At fiscal year end, the due date will vary according to fiscal year-end instructions published by CERM-FC.

b. Data for the RCS 1032 is cumulative from 1 October through the end of the reporting quarter and must reconcile with the cumulative transactions for the fiscal year on the SF 1220 (Statement of Transactions) for receipt account 965090.

c. Before submission of the report, and as prescribed by the U.S. Army Audit Agency, the financial records must be reconciled with those of Real Estate. The reconciliation is to be performed on a quarterly basis to ensure receipts collected and deposited to receipt account 965090 are from leases on land acquired for flood control, navigation and allied purposes. Refer to paragraph 4-13i(2)(e), ER 37-2-10 for additional information regarding this report.

d. The format for the report, as dictated by CARS, is as follows:

REPORT OF RECEIPTS FROM LEASES OF LAND ACQUIRED FOR FLOOD CONTROL, NAVIGATION AND ALLIED PURPOSES (RCS 1032)

*

<u>LOCATION</u>	<u>STATE</u>	<u>COUNTY</u>	<u>PROJECT</u>
State	\$xx.xx		
County		\$xx.xx	
Project			\$xx.xx
Project			xx.xx
County		xx.xx	
Project			xx.xx

* 21-7. Report of Real Estate Receipts. (RCS DAEN-RMF-8(RI)). An annual report of real estate receipts will be submitted each fiscal year to HQUSACE (CERM-FC) WASH DC 20314-1000. Due date varies according to FY year-end reporting requirements published by CERM-FC. The reports (ENG Form 3041-R, Illustration 21/2) will reflect activity rounded to the nearest dollar. Totals will be shown for each line, column, and section of the form. Separate reports are required for receipts related to Army Military, Civil Works, Air Force, and Other Agencies activities. The appropriate box in the subheading of the form will be checked. Separate negative reports for each of the fund types need not be submitted, but may be noted in the remarks section of sheet 1 of an active report. The reports will include data for the following:

*

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- a. All real estate receipts collected for deposit to "General Fund Receipts" or "Special Fund" accounts (including those collections temporarily held in "Unapplied Deposits").
- b. Telephone and telegraph receipts collected and reported to Divisions and Districts on Cash Collection Voucher, DD Form 1131.
- c. Trailer sites receipts collected and reported to Divisions and Districts on Cash Collection Voucher, DD Form 1131.
- d. Receipts collected from use of real estate without benefit of formal instrument.

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21-8. Report to Internal Revenue Service. In accordance with the provisions of pars 1.6041-1, Title 26, Code of Federal Regulations (26 CFR 1-6041-1), the Internal Revenue Service (IRS) will be informed of payments which are fixed and determinable made to persons in the amount of \$600 or more in a calendar year. For reporting purposes a partnership is considered to be a "person" (26 USC 7701). Payments are fixed and determinable whenever there is a basis of calculation
* by which the amount may be ascertained. Reportable payments include salaries, wages, emissions, fees and other forms of compensation, interest, rents, royalties, annuities, pensions, and other gains, profits and income whether or not such payments are made pursuant to a formal written contract. Exclusions include payments made to corporations, payment of bills for merchandise, telegrams, telephone, freight, storage and, similar charges, payments of rent made to real estate agents, and payments of income required to be reported on Form W-2. W-3 or other forms listed in 26 CFR 1.6041-3 which contains a complete list of exclusions. Information will be shown on TD Forms 1096 (U. S. Annual Information Return) and 1099 (U.S. Information Return for Calendar Year) due IRS not later than 28 February of following calendar year (26 CFR 1.6041-6). Form may be obtained from IRS offices or requisitioned from OCE publications depot.

STATEMENT OF TRANSACTIONS ACCORDING TO APPROPRIATIONS, FUNDS, AND RECEIPT ACCOUNTS In Support of Statement of Accountability			
OF John Doe, Disbursing Officer		DEPT. OR AGENCY Department of the Army	
LOCATION Summerville, USA		BUREAU Corps of Engineers	
PERIOD 1-31 October 19--		OFFICE OR STATION Summerville District DISBURSING SYMBOL NO. 5555	
APPROPRIATION, FUND, OR RECEIPT SYMBOL (1)	RECEIPTS (2)	GROSS DISBURSEMENTS (3)	Net GROSS DISBURSEMENTS (4)
96X311P 96X3121 96X3122 96X3123 9613124 9623124 963120E	(a) (2,298,596.82)	(a) (2,200,938.77)	7,375.89 7,169.44 6,197,801.80 383,545.19 -1,537.50 72,886.19 -11,658.05
Total Civil Functions	(a)	(a)	6,651,682.96
96-4680100 96-19X1086 96-11X1612 96-11X2301			79,410.69 38,709.00 80,125.97 50.00
Total Transfer Funds			138,595.66
96X8330 96X886E 96X8869			-150.00 11,566.00 1,430.00
Total Trust Funds			12,846.00
96X6050 96X6070 96X630E 96X6875			306.25 -8,990.56 -4,382.75 -10,513.44
Total Deposit Funds			-23,580.50
Total Expenditure Accounts	(a)	(a)	6,782,484.12
RECEIPT ACCOUNTS			
96F0101	1,897.08		6,008.00
9608E1 961830 965090 96886E 968869	179.90 80.00 190.00 1,899.00 789.00		
Total General Funds	3,097.90		
Total Receipt Accounts	4,994.98		6,008.00
(a) Amounts in columns (2) and (3) for the Revolving Fund are "non add" items and will not be included in columnar totals.			
TOTALS	(a) 4,994.98	(a)	6,782,484.12
DATE 3 November 19--		DISBURSING OFFICER AND TITLE JOHN DOE, Disbursing Officer	

ILLUSTRATION 21/1

REPORT OF REAL ESTATE RECEIPTS					REPORTS CONTROL SYMBOL ENGE-FA-2(R)	
TO: Chief of Engineers ATTN: ENGE-FA Department of the Army Washington, D. C. 20315			FROM:		PERIOD COVERED (From and To dates)	
THIS REPORT COVERS: <input type="checkbox"/> ARMY MILITARY <input type="checkbox"/> ARMY CIVIL WORKS <input type="checkbox"/> AIR FORCE <input type="checkbox"/> OTHER AGENCY						
SECTION I - RECEIPTS FROM SALES						
LANDS	BUILDINGS AND IMPROVEMENTS	TIMBER	SAND, GRAVEL AND STONE OR QUARRY PRODUCTS	CROPS	TOTAL	
SECTION II - RECEIPTS FROM LEASES, EASEMENTS, LICENSES AND PERMITS						
PURPOSE	LEASES	EASEMENTS	LICENSES	PERMITS	TOTAL	
Agriculture						
Banking						
Commercial Concession						
Education						
Fish and Wildlife						
Grazing						
Housing						
Industrial						
Private Floating Facilities						
Private Recreation						
Public Park and Recreation						
Quasi-Public Recreation						
Rights of Way						
Storage						
Telephone Pay Stations						
Other						
TOTAL						
REMARKS						

ENG FORM 3041-R EDITION OF 1 SEP 61. (This form is authorized for local reproduction, OCT 67, ILLUSTRATION: 18,0000LETE.1 your local lands management officer has blank master) SHEET OF SHEETS

*

SCHEDULE OF CONFIRMED DEPOSITS		INSTALLATION / ACTIVITY		PERIOD
DISBURSING OFFICER / SPECIAL DISBURSING AGENT			SYMBOL	
DATE CONFIRMED	CERTIFICATE NUMBER	DEPOSITARY	AMOUNT	TOTAL
DEPOSITS CONFIRMED DURING CURRENT PERIOD				
LESS DEBIT VOUCHER				
CURRENT PERIOD CONFIRMED DEPOSITS				
DEPOSITS CONFIRMED IN PRIOR PERIODS NOT PREVIOUSLY REPORTED AS CONFIRMED				
FOR ILLUSTRATION PURPOSES ONLY (Local reproduction authorized - blank masters available from local FMO)				
TOTAL CONFIRMED DEPOSITS				

*

CHAPTER 22
REVOLVING FUND ACCOUNTING
FOR
DEPARTMENTAL OVERHEAD

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CHAPTER 22
REVOLVING FUND ACCOUNTING
FOR
DEPARTMENTAL OVERHEAD

22-1. General. Departmental overhead (RF61) work items are established on an organization basis. They are used to record and distribute costs incurred in the day to day operation of technical organizations which either cannot be directly identified to or are not readily chargeable directly to a specific project, program or reimbursable order. Only those projects, programs and reimbursable orders being performed, in whole or in part, within a technical organization benefit from the indirect costs incurred within that organization. Accordingly, departmental overhead costs are only distributed to those projects in which the technical organization is actively involved based on the direct labor charged to the projects, programs and/or reimbursable orders.

22-2. Subsidiary Work Items. The subsidiary work items listed below will be maintained to identify departmental overhead costs. They are the only subsidiary work items currently authorized for use.

a. RF6101 - Operations. Includes costs of supervising and directing operations and maintenance of waterways and all permanent project facilities for the district to include hydroelectric power generating facilities, locks, dams, spillways, navigation and flood control structures, reservoirs, floating and land plant, channel and harbor dredging, etc. (See ER 10-1-3.)

b. RF6102 - Construction. Records the administration and supervision for all contract construction work of the district and all construction by government plant and hired labor, except maintenance, dredging, snagging work, and wreck removal. (See ER 10-1-3.)

c. RF6103 - Construction/Operations (CONOPS). Records operations and construction at those districts where the two functions have merged into a single organizational entity.

d. RF6104 - Engineering. Contains cost of collecting basic engineering data required for engineering and design that cannot be identified to a specific project.

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e. RF6105 - Program/Project Management. This work item is used to record and distribute costs related to the practical and orderly planning for and scheduling of engineering, construction, and operation and maintenance activities and the overall administration of projects which cannot be identified to specific projects. As a general rule, all costs (labor, training, travel, per diem, etc.) of the Deputy for Project Management (DPM) which cannot be identified to specific projects will be charged to this work item. However, there are instances in which the DPM also performs general and administrative duties as Deputy Commander which are completely unrelated to his or her duties as a DPM. In these instances, the costs (labor, training, travel, per diem, etc.) associated with the performance of these secondary duties will be charged to the executive office general and administrative (G&A) overhead (RF6001) work item. The direct charging rule will be used to determine to which work item (RF6105 or RF6001) labor that cannot be identified to a specific project should be charged. Borrowed labor procedures will be used to process labor charged to the RF6001 work item by the DPM.

f. RF6106 - Real Estate. Costs for supervising and coordinating the district's real estate activities are recorded in this work item. Services of Real Estate attorneys in direct support of real estate activities should be charged directly to the applicable project in accordance with the direct charge rule whether they are organizationally in the Real Estate Division or in the Office of Counsel.

g. RF6107 - Planning Division. This work item captures the costs of planning activities in the district.

h. RF6108 - Emergency Operations. Labor and travel costs of district office employees temporarily assigned to emergency operations are recorded in this work item. These costs will not be reflected in the costs of the district office organizational elements from which the employees are drawn. They will be credited as sales to work item RF6108 and charged to the applicable flood control and coastal emergency work item, leaving no balance to be distributed as overhead.

i. RF6109 - Emergency Management. Records staff and operating expenses of the emergency operations function that cannot be identified to a specific project. These functions include natural disasters such as floods, hurricanes, volcanic eruptions, earthquakes, etc.

j. RF6110 - Value Engineering. Costs of value engineering

personnel not identified as project specific are to be charged to this work item and distributed based on a departmental overhead rate.

k. RF6111 - Regulatory. Includes all operating expenses which provide the program overview of the regulatory program such as assuring compliance with the various Rivers & Harbors Acts, the Clean Water Act of 1977, the Marine Protection, Research and Sanctuary Act of 1972, and all regulations derived from those Acts.

- l. RF6112 - Training - CEHNC Only.
- m. RF6113 - Chemical Demil - CEHNC Only.
- n. RF6114 - Special Projects - CEHNC Only.
- o. RF6115 - Passaic River Division - CENAN Only.
- p. RF6116 - Ordnance and Explosive Waste Disposal - CEHNC Only
- q. RF6117 - Special Procurements - CEHNC Only
- r. RF6118 - Environmental - CELRN and CESWF Only.
- s. RF6119 - Navigation Planning - CELRH Only.
- t. RF6120 - Engineering and Construction CESWF, CESWL, CELRH, CENWS and CENWK Only.
- u. RF6121 - Engineering and Technical Services.
- v. RF6122 to RF6132 - Reserved for HQUSACE Use.
- w. RF6133 to RF6179 - ERDC Only.
- x. RF6180 - Technical Services Washington Aqueduct Only
- y. RF6181 - Project Delivery Team Test CENWS Only
- z. RF6182 - Directorate of Ballistic Missile Defense (BMD) CEHNC Only.

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22-3. Labor and Other Costs.

a. Labor Costs.

(1) Labor hours of team members assigned to technical organizations, including supervisors and clerical and administrative staff, which are actually worked on a specific project, program or reimbursable order must be charged as direct labor to that project, program or reimbursable order in accordance with the provisions of Chapters 6 and 7.

(2) Labor hours of a general nature which cannot be identified to or are not readily chargeable to specific projects, programs or reimbursable orders will be charged to departmental overhead work items as indirect labor. Labor related to non-project specific training (including full time attendance at colleges and universities), staff meetings, professional seminars, recruiting efforts, personnel management activities (including general supervision, performance appraisals, counseling and other like activities), committee meetings, general administration and other such activities are prime examples of labor of a general nature which should be charged to departmental overhead work items as indirect labor.

(3) Under no circumstances will labor hours actually worked on a specific project, program or reimbursable order be charged or transferred to another project, program, reimbursable order or departmental overhead work item as indirect labor to mask cost overruns, compensate for funding shortfalls, avoid reprogramming actions, mask potential Anti-Deficiency Act violations or clear labor rejects. Charging or transferring labor hours actually worked on a specific project or reimbursable order to another project, reimbursable order or to a departmental overhead work item for these purposes in itself results in a statutory violation and could ultimately result in an Anti-Deficiency Act violation. Therefore, managers of all technical organizations must establish and maintain procedures and internal controls to ensure labor hours are not mischarged. In addition, Resource Managers/ Comptrollers and their staff must ensure that documented and/or suspected labor mischarges are reported to the local commander for investigation and appropriate corrective action and/or disciplinary action.

(4) Loaned Labor. With the exceptions noted below, departmental overhead will be applied to labor of team members

loaned (TDY assistance) to another Corps entity (HQUSACE, Major Subordinate Command, District Command, Operating Division, Laboratory and/or Field Operating Activity) or another government agency on a reimbursable basis and to labor loaned within a Corps entity (from one office to another).

(a) Direct labor costs applicable to services of team members on a formal SF 50 (Notification of Personnel Action) or executive development assignment to another organization within the same USACE subordinate command.

(b) Labor of team members on formal SF 50 action detail to another government agency.

(c) Labor of engineers and/or inspectors informally detailed (no SF 50 action) to work on disaster assistance activities under the direct supervision of the Federal Emergency Management Agency (FEMA) or when performing work such as damage assessments, damage survey reports, or final inspection reports which do not involve direct district office supervision (in accordance with ER 11-1-320).

(d) Labor of team members on PCS house hunting trips.

(e) Labor of DA Interns.

(f) Labor of technical personnel charged to general and administrative (G&A) overhead (RF60) work items.

b. Other Costs.

(1) Administrative Costs. The following types of administrative costs incurred within technical organizations will be charged to the organization's departmental overhead work item:

- (a) training
- (b) management and manpower surveys
- (c) programming, budgeting and scheduling
- (d) review and evaluation of management
- (e) preparation of State pamphlets
- (f) responses to other than congressional inquiries regarding probable development of a project or study when not covered by directly appropriated funds
- (g) preparation of annual reports
- (h) quarterly review and analysis
- (i) preparation of charts and exhibits for meetings, staff visits, etc.

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- (j) service to other executive, advisory and administrative elements.
- (k) service to other agencies and local interests when not covered by directly appropriated funds and/or memorandum of understanding and support agreements
- (l) speeches
- (m) indirect labor (non-project specific)
- (n) temporary duty travel (non-project specific)
- (o) permanent change of station travel
- (p) incentive and performance awards
- (q) equipment ownership (PRIP) charges (i.e., depreciation, insurance and plant replacement charges)
- (r) expendable equipment
- (s) supplies and materials**
- (t) equipment maintenance when not plant, shop or facility owned
- (u) transportation/shipping charges
- (v) printing charges
- (w) CEAP-IA charges
- (x) communication charges
- (y) centralized activity charges***
- (z) visual information charges
- (aa) vehicle charges
- (ab) revolving fund facility work item charges
- (ac) support contracts
- (ad) GSA space costs
- (ae) suggestions and incentive awards
- (af) postal services

** Excludes supplies and materials drawn from central "free issue" supply rooms.

*** Limited to centralized activities that benefit a single organizational element.

(2) The following types of administrative costs will not be charged to departmental overhead work items:

- (a) general and administrative overhead
- (b) centralized payroll, finance and accounting, and human resources costs
- (c) central (free issue) supply room charges
- (d) costs incurred in support of a single project
- (e) project specific labor or other costs for which sufficient project funds are not available

(3) Engineer Interns (other than DA interns). Labor and travel costs of engineer interns are charged to the departmental or resident/area office overhead work item to which the intern is assigned. Engineer intern costs are included in the calculation of a departmental or resident/area office overhead rate so that the costs of the engineer interns are ultimately distributed to military and civil projects. However, when the intern is assigned to a project office having supervision over only one project, the direct charge method is appropriate for recording engineer intern's labor and travel costs. All costs related to an engineer intern who is assigned to the Army Facilities Engineer will be shared by the engineering, planning, construction, and operations divisions in direct proportion to the technical division's direct labor costs. This is done by initially charging the engineer intern costs to an RF59 work item and then distributing them to the appropriate departmental overhead work items.

22-4. Distributions. A technical division's departmental overhead will be distributed on effective labor charged direct to projects, programs and support for others work items as an add-on percentage. Departmental overhead will not be applied to the following:

- Direct labor costs applicable to services of team members on a formal SF 50 (Notification of Personnel Action) or executive development assignment to another organization within the same USACE subordinate command.

- Labor of team members on formal (SF 50 action) detail to another government agency.

- Labor of engineers and/or inspectors informally detailed (no SF 50 action) to work on disaster assistance activities under the direct supervision of Federal Emergency Management Agency (FEMA) or when performing work such as damage assessments, damage survey reports, or final inspection reports, which do not involve direct district office supervision (in accordance with ER 11-1-320).

- Labor of team members on PCS house hunting trips.

- Labor of DA Interns.

- Labor of technical personnel charged to general and administrative (G&A) overhead (RF60) work items.

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a. Effective Management. Effective management of the indirect costs incurred by the technical staff is an essential factor in the successful operation of a USACE Command. Departmental overhead work items provide the cost of performing indirect technical functions and facilitate comparison of budgeted and actual costs. All costs should be budgeted and monitored at least quarterly. Predetermined rates for each technical division will be developed by relating the technical division's estimated indirect costs to its estimated direct labor base. Rates will be reviewed not less frequently than quarterly and adjusted as necessary to absorb the indirect costs during the fiscal year. Rates will also be reviewed and adjusted when it becomes known that: (1) a major expenditure, such as a move to a new building or leased space, will be delayed until the next fiscal year; (2) that it will be necessary to make a major unplanned expenditure, such as VERA/VSIP payments, during the current fiscal year; and/or (3) the projected income included in the operating budget and rate computations will either not materialize or significantly exceed the anticipated amount.

b. Civil-Only Activities. Subordinate Commands without direct military missions (civil-only activities) will establish one single departmental overhead work item rate for each separate organization. These departmental overhead rates (which will be different for each organization) will be used to distribute departmental overhead to all programs and projects including military projects performed on a reimbursable basis. See Appendix 22A for sample civil-only Engineering Division departmental overhead rate calculation.

c. Activities with both Civil Works and Military Missions. Subordinate Commands with both direct civil works and direct military missions will establish two departmental overhead rates (one basic rate which does not include GSA space costs and one civil works rate which includes GSA space costs) for each departmental overhead account. The basic military rate will be used to distribute departmental overhead to all military programs and projects (including military reimbursable projects) and the revolving fund flat rate S&A (RF65, RF66 and RF68) work items. The civil works rate will be used to distribute departmental overhead to civil works projects and programs (including civil reimbursable projects and RF operated shop and facilities). See Appendix 22-B-1 for sample civil and military Engineering Division departmental overhead rate calculations.

d. The amount of departmental overhead will be shown

separately on all customer bills.

22-5. General Ledger Accounts.

a. GLAC 3318.10 - Results from Operations. Operating balances (expense less income) are closed into this GLAC at the end of each fiscal year.

b. GLAC 5000 Series - Revenues. Represents income from sales of goods or services provided by the Revolving Fund.

GL 5100.10 Revenue from Goods Sold - Public
GL 5100.21 Revenue from Goods Sold - Intra Revolving
Fund
GL 5100.22 Revenue from Goods Sold - Civil Works
GL 5100.23 Revenue from Goods Sold - Other Army
GL 5100.30 Revenue from Goods Sold - Government - Non-Army
GL 5200.10 Revenue from Services Provided - Public
GL 5200.21 Revenue from Services Provided - Intra Revolving
Fund
GL 5200.22 Revenue from Services Provided - Civil Works
GL 5200.23 Revenue from Services provided - Other Army
GL 5200.30 Revenue from Services Provided - Government - Non-Army

c. GLAC 6000 Series - Operating Expenses. Reflects the operating expenses and joint cost credits.

22-6. Pro-forma Entries.

a. Distribution of Overhead to Other Revolving Fund work items - JCC (except customer orders financed by the Revolving Fund).

DR: 6% Applicable Operating Expense
CR: 6100.30 JCC Intra Fund Sales

b. Sale of Overhead to Civil Works

DR: 1011.00 Funds Collected (no-check transfer)
CR: 5200.22 - Sales SVC - Civil Works

c. Sale of Overhead to Military Appropriations

DR: 1311.11 Work items Receivable - Intra District_Curr
CR: 5200.23 - Sales SVC - Other Army

22-7. Fiscal Year Budget and Quarterly Reviews.

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a. Commanders must prepare a Budget/Cost Schedule for each Revolving Fund departmental overhead work item (RF61) within their command. Use of the CEFMS operating budget module is encouraged but not mandatory. A sample budget schedule format is provided in Appendix 22-B-1 for those USACE Commands who have elected not to use CEFMS 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 for oversight of the budget formulation process and for providing sound financial advice to individual work item managers. Work item managers are responsible for the actual budget formulation, rate setting, the day to day financial management of departmental overhead work items, 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 departmental overhead work item and distribution rates must be established accordingly. Budget execution plans must match expenses to projected income streams. Activities operating in the CEFMS environment are encouraged to use system-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 departmental overhead work item. 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. Expense/income studies will also be conducted when it becomes known that: 1) a major expenditure, such as a move to a new building or leased space, will be delayed until the next fiscal year; (2) that it will be necessary to make a major unplanned expenditure, such as VERA/VSIP payments, during the current fiscal year; and/or (3) the projected income included in the operating budget and rate computations will either not materialize or significantly exceed the anticipated amount. Commanders must ensure that work item 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 departmental overhead work item will be analyzed to determine the degree of effectiveness with which it was managed and to ensure that all statutory requirements are met.

(1) With the exception of those rare departmental overhead work items for which a special year end balance other than zero has been authorized by HQUSACE, the year end balance for each departmental overhead work item should be zero. However, a balance for departmental overhead as a whole which falls within a nominal balance range of plus or minus (+ or -) one percent (%) of current year expenditures, exclusive of joint cost credits, meets current statutory requirements for achievement of a zero balance and is acceptable, although not desirable.

(2) Any amount in an individual departmental overhead 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 departmental overhead as a whole will, as a minimum, be subject to censure by the Chief of Engineers.

APPENDIX 22-A

Departmental Overhead
 Rate Calculation
 For
 Engineering Division

Following are examples of how to calculate a departmental overhead rate for Engineering Division using different scenarios.

1. Civil Only Mission

Engineering Division
 FYXX Operating Budget
 \$000

Expense Type	Direct Expense	Indirect Expense	Total Expense
Base Labor	580	63	643
Benefits	273	30	303
Overtime	12	1	13
AE & Other Contracts	1,500	3	1,503
IT		5	5
SLUC (GSA Rent)		200	200
Travel	2	10	12
Miscellaneous	<u>5</u>	<u>60</u>	<u>65</u>
Total Budget	2,372	372	2,744

Departmental Overhead Rate Calculation:

$$\frac{\text{Indirect Expense}}{\text{Base Labor} + \text{Benefits} + \text{Overtime}} = \frac{372}{865} = 43\%$$

2. Civil and Military Missions - There are two approaches that can be used to calculate the civil and military departmental overhead rates. One where civil and military indirect costs are looked at jointly and there is an add on to the civil proportion to compensate for GSAI rent. The second approach requires civil and military indirect expenses to be budgeted for separately. Both approaches will yield the same results.

a. Indirect Expenses Budgeted Jointly

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Engineering Division
 FYXX Operating Budget
 \$000

Expense Type	Direct Civil Expense	Direct Mil Expense	Joint Ind Expense	Indirect Civil Expense	Total Expenses
Base Labor	1,570	700	454	0	2,724
Benefits	738	329	213	0	1,280
Overtime	<u>31</u>	<u>14</u>	9	0	<u>54</u>
Subtotal	(2,339)	(1,043)			(4,058)
AE & Other					
Contracts	3,500	1,800	15	0	5,315
IT			57	0	57
SLUC (GSA			0	350	350
Rent)	4	3	47	0	54
Travel	<u>9</u>	<u>6</u>	<u>100</u>	<u>0</u>	<u>115</u>
Miscellaneous	5,852	2,852	895	350	9,949
Total Bud					

Departmental Overhead Rate Calculations:

1. Base Rate = $\frac{\text{Joint Indirect Expenses}}{\text{Civ \& Mil Base Labor + Benefits + Overtime}} = \frac{895}{3,382} = 26.46\%$
2. Add on for Civil Rent = $\frac{\text{Civil Rent}}{\text{Civil Base Labor + Benefits + Overtime}} = \frac{350}{2,339} = 14.96\%$
3. Military Rate = Base Rate + Mil Indirect Add On = 26.46% + 0 = 26.46%
4. Civil Rate = Base Rate + Civ Indirect Add On = 26.46% + 14.96% = 41.42%

b. Indirect Expenses Budgeted Separately

Engineering Division
FYXX Operating Budget
\$000

Expense Type	Direct Civil Expense	Direct Military Expense	Indirect Expense	Civ Ind	Mil Ind	Total Expense
Base Labor	1,570	700	454	314	140	2,724
Benefits	738	329	213	148	65	1,280
Overtime	<u>31</u>	<u>14</u>	9	6	3	<u>54</u>
Subtotal	(2,339)	(1,043)				(4,058)
AE & Other						
Contracts	3,500	1,800	15	10	5	5,315
IT			57	39	18	57
SLUC (GSA Rent)			350	350		350
Travel	4	3	47	33	14	54
Misc	<u>9</u>	<u>6</u>	<u>100</u>	<u>69</u>	<u>31</u>	<u>115</u>
Tot Budget	5,852	2,852	1,245	969	276	9,949

Departmental Overhead Rate Calculations:

1. Civil DOH Rate $\frac{\text{Civil Indirect Expenses}}{\text{Civil Base Labor + OT + Benefits}} = \frac{969}{2,339} = 41.42\%$
2. Military DOH Rate $\frac{\text{Mil Indirect Expenses}}{\text{Mil Base Labor + OT + Benefits}} = \frac{276}{1,043} = 26.46\%$

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APPENDIX 22-B

FISCAL YEAR BUDGET/COST SCHEDULE
FY 19

RF 6101 Operations
Account Number
_____ BALANCE

Fiscal Year Budget	Actual Thru 1st Qtr	Actual Thru 2nd Qtr	Actual Thru 3rd Qtr	Actual Thru 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 24
REVOLVING FUND ACCOUNTING
FOR
GENERAL AND ADMINISTRATIVE (G&A) OVERHEAD

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CHAPTER 24
REVOLVING FUND ACCOUNTING
FOR
GENERAL AND ADMINISTRATIVE (G&A) OVERHEAD

24-1. General. General and administrative (G&A) overhead work items (RF6001-RF6011, RF6015, RF6021, RF6022 and RF6025) are established to record costs of either a general or administrative nature. They are used to record costs incurred by administrative organizations in accomplishing their functional responsibilities and/or to record/track corporate type costs of a general nature which cannot be directly attributed to specific projects. Organizational costs include all operating costs associated with the performance of the functional responsibilities of that organization including services obtained by contract or from another Federal agency. These types of cost include labor, travel, awards, training, transportation of things, space costs, communications, expendable property costing less than \$25,000, and all other expenses that can be identified as being related to functions normally performed by the organization. Direct charging of G&A organizational activities is limited to team members assigned to the work items for Counsel, Equal Employment Opportunity, Safety and Occupational Health and Contracting.

24-2. Subsidiary Work Items. The following work items will be maintained throughout the Corps of Engineers to identify G&A overhead costs. The specifics for direct charging applicable costs are provided in each of the descriptions for these work items.

a. RF6001 - Executive Office. This work item is used to record the cost of executive office operations within the command, including the payroll cost of civil funded officers. This work item will also be used to record costs of the Deputy for Programs and Project Management (DPM)) when performing general and administrative duties in his capacity as a Deputy Commander which are completely unrelated to his or her duties as a DPM.

b. RF6002 - Resource Management/Comptroller. This work item is used to record the cost of resource management/comptroller activities, including the cost of centralized payroll services provided by the Defense Accounting and Finance Service (DFAS) and the cost of finance and accounting services provided by another USACE command and/or the USACE Finance Center (CEFC). The costs for centralized payroll and finance and accounting services should not be redistributed to

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other organizational elements. Costs associated with the operation of a consolidated Finance and Accounting Office which supports more than one USACE command will be recorded in the appropriate RF55 series work items and distributed to supported commands as specified in Chapter 16.

c. RF6003 - Public Affairs. This work item is used to record costs incurred within the public affairs office, which acts as the primary agent to communicate to the public/news media the policies and viewpoints of the Corps of Engineers for the command.

d. RF6004 - Counsel. This work item is used to record the cost of legal services, including the rendering of advice and guidance on legal matters, incurred within the command. Services of Counsel in direct support of the Clean Water Act of 1977 should be charged to General Regulatory functions. Services of Real Estate Attorneys and/or other attorneys assigned to the Office of Counsel provided in direct support of project related real estate activities will be charged directly to the supported projects in the same manner as services provided by Real Estate Attorneys assigned to the Real Estate Division/Directorate.

e. RF6005 - Human Resources. This work item is used to record all costs associated with Human Resources Management, including human resource management services provided by a Civilian Personnel Advisory Center (CPAC), another USACE command and/or a Civilian Personnel Operations Center (CPOC). Costs for services provided by another USACE Command or a CPOC should not be distributed to other organizational elements. This work item will not be used to record costs associated with the operation of a consolidated Human Resource Center which supports more than one USACE command. Such costs will be recorded in the appropriate RF55 series of work items and distributed to supported commands as specified in Chapter 16.

f. RF6006 - Logistics Management. This work item is used to record costs associated with the performance of logistics management services within the command. This work item will also be used to record the cost of logistic management services provided by a consolidated logistics management center. Typical types of services recorded in this work item include but are not limited to transportation management, supply management, maintenance management, facilities management, and vehicle management.

g. RF6007 - Equal Employment Opportunity (EEO). This work

item is used to record all costs incurred within the office of primary responsibility/organizational element responsible for the overall conduct and/or coordination of EEO and other affirmative action programs (Federal Woman's Program, Spanish Speaking Program, etc.). This work item is also used to record all costs, including labor, related to training of EEO counselors and all costs, including labor, incurred by EEO counselors in conjunction with EEO functions of a general nature such as attendance at meetings, conferences and workshops which benefit the command as a whole. Labor, travel and per diem costs related to counseling services provided by EEO counselors to Civil Works Operation and Maintenance projects and/or other organizational elements within the same or another supported command will be charged to the Civil Works project or organizational element to which the service is provided.

h. RF6008 - Safety & Occupational Health. This work item is used to record all costs associated with the supervision and direction of the USACE safety and occupational health program for the command. This includes functions such as policy and program development, programmatic support, on-site periodic safety and occupational health management evaluations (SOHMES) and other activities normally associated with general and administrative overhead. However, technical services readily identifiable with a specific project such as development of workplans; predesign investigations; designs; activity hazard analyses: hazardous, toxic and radioactive waste (HTRW) site safety and health plans (SSHPS); industrial hygiene services for HTRW, asbestos, lead and other hazardous materials abatement activities and safety and industrial hygiene surveys, inspections and environmental evaluations at projects will be charged directly to the project in accordance with the direct charge rule. Such project charges shall not be made unless the technical support required is (1) mandated by USACE requirement and (2) has been requested and coordinated with the project manager and the functional chief. Predetermined project support requirements should be specifically budgeted for by the project manager and/or functional chief.

i. RF6009 - Provost Marshal/Security. This work item is used to record the cost of provost marshal and/or security officer functions as described in ER 10-1-3.

j. RF6010 - Audit (Internal Review). This work item is used to record the cost of internal review operations within the command.

k. RF6011 - Information Management Area (IMA). This work

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item is used to record the cost of information management operations within the command. Work category codes listed below will be used to record specific types of IMA costs. The work category elements listed in Chapter 16, Appendix B, are to be used to further identify cost types.

(1) INMAOF - Information Management. Includes the cost of planning (including Information Management Planning (IMP), setting goals/objectives), budgeting, and general studies (including cost accounting studies).

(a) More specifically, this work category code is used to record the cost for overall management of IMAs such as long and short range planning, development of the IMP, activities associated with approval authority, budgeting, IMA accounting, general studies such as organizational, manpower - cost accounting, etc., career management, and staff oversight functions.

(b) Costs charged to this work category code includes any overall management activities that cannot be categorized in any of the five work categories listed below.

(2) LIBRAR - Library. Included in this work category code are cost for management of library services, resources and facilities, supporting organizational mission by identifying, selecting, acquiring, organizing, controlling, retrieving, and disseminating information and library resources and services.

(3) RECMAN - Records Management. This work category code includes costs associated with management of the life cycle of information itself, to include records creation, maintenance and use, and disposition. Included are files, correspondence, labor costs associated with postal services, declassification, vital records, duplicate emergency files, reports control, and office symbols; implementation within the Army of the Privacy and Freedom of Information Acts.

(4) REPMAN - Reproduction Management. This work category code will include cost for management of publications and forms management programs; distribution systems and all facilities and services for office copiers.

(5) INAUSU - Indirect Automation Support. As a general rule, this work category code 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 pursuant to the provisions of Chapter 16. The cost of the following types of indirect automation support activities are properly chargeable to this work category code: 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; 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 work category code activities as appropriate. This work item may not, under any circumstances, be used to record costs which should be recorded in and distributed from the automation (RF50) series of work items 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.

(6) INCOSU - Indirect Communication Support. This work category code will only be used to record communication costs of a general nature which benefit the command as a whole and/or may not be charged to the Communication Facility (RF51) work item pursuant to the provisions of Chapter 16. The cost of the following types of indirect communication support activities are properly chargeable to this work item: 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 meetings, 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 item 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.

1. RF6015 - Contracting. This work item is used to record the cost of supervising and directing the contracting activities

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of the command. It is also used to record the cost of non-project specific contracting services including those provided by a consolidated contracting support center/activity. Contracting services readily identifiable with specific projects and/or reimbursable orders will be charged to those projects and/or reimbursable orders in accordance with the provisions of Chapters 6 and 7.

m. RF6020 - Real Property Inventory/Reconciliations. This work item reflects costs incurred by Real Estate Division/Directorate personnel in association with the performance of inventories of Revolving Fund Real Property and reconciliations of Civil Works, Military and Revolving Fund Real Property records to financial records. Borrowed labor procedures will be used to charge labor to this account. Costs incurred by Real Estate Division/Directorate personnel in association with the performance of inventories of project owned real property will not be charged to this account under any circumstances. All such charges must be charged to the specific project at which the inventory is performed. Costs incurred by Finance and Accounting Office personnel in association with real property reconciliations must be charged to RF6002.

n. RF6021 - Union Activities. This work item is used to accumulate all costs associated with Union activities for subsequent distribution as G&A Overhead. Borrowed labor procedures will be used to record labor charged to this work item.

o. RF6022 - Marketing and Outreach Program Activities. This work item is used to accumulate all costs related to local marketing and Outreach program activities for subsequent distribution as G&A Overhead. Borrowed labor procedures will be used to record labor charged to this work item.

p. RF6090 - Results from Operations. This work item reflects prior year net results from G&A accounts operations in addition to the joint cost credits and sales resulting from distribution of overhead. All expenses in the administrative office accounts (RF6001-6011, RF6015 and RF6025) must ultimately be distributed to appropriate projects. Overhead expenses are recouped as a surcharge to direct labor. The combined balances of all the organizational overhead accounts, to include RF6090, represent the overall under/over distributed overhead. Year-end closing rolls the overhead balances into the work category element BFY and stores that amount in the RF6090 account.

24-3. Distribution. G&A overhead will be distributed on effective labor charged direct to projects; programs; Revolving Fund Plant Work Items, Flat Rate S&A Work Items, Shop and Facility Work Items; and Revolving Fund Work for Others work items. G&A overhead will not be applied to the following:

- Labor charged to departmental overhead (RF61) work items.

- Labor of executive, advisory and administrative employees charged to G&A overhead (RF60) work items.

- Labor of executive advisory and administrative employees charged to reimbursable orders funded by a G&A overhead (RF 60) work item other than Contracting (RF6015) at another USACE command.

- Labor of executive advisory and administrative employees charged to reimbursable orders issued by USACE Major Subordinate Commands for administrative support pursuant to the terms of negotiated support agreements.

- Labor charged to area/resident office overhead (RF64) work items.

- Labor charged to cooperative administrative support unit (CASU) revolving fund work items.

- Labor charged to Centers of Expertise (RF52) work items.

- Labor charged to Consolidated Support Centers (RF55) work items.

- Labor of DA Interns.

a. Effective Management. Effective management of the executive, advisory, and administrative staff is an essential factor in the successful operation of a USACE Command. All costs should be budgeted and monitored (at least quarterly). General and administrative accounts provide the cost of performing USACE Command G&A overhead functions and allows one to compare the budgeted amounts and the actual costs. Overhead expenses in connection with the operation of district and MSC offices remain somewhat constant throughout the year. The rates for distribution of district overhead are determined at the beginning of each fiscal year, reviewed at least quarterly, and are revised

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as necessary.

b. Civil Works only Activities. Subordinate Commands without direct military missions (Civil Only activities) will establish a single (one) G&A rate. This single rate will be used to distribute G&A overhead to all programs and projects including military projects performed on a reimbursable basis. However, district commands at which Centers of Expertise are located will also establish a second G&A Overhead rate for use in distributing G&A Overhead to the Center(s) of Expertise in those instances in which: (1) the Major Subordinate Command has operational control (OPCON) of the center(s) and (2) provides some general and administrative support to the center. This rate will be determined by negotiation with the Major Subordinate Command which has OPCON of the center(s).

c. Combined Civil and Military Activities. Subordinate Commands with both direct civil works and direct military missions will establish two G&A overhead rates if GSA space or civil funded military officer costs are incurred. One rate will be a basic rate which does not include GSA space or civil funded military officer cost. The other will be a civil works rate which includes the basic rate and an additional factor for GSA space and civil funded military officer costs. District commands at which Centers of Expertise are located will also establish a third G&A Overhead rate for use in distributing G&A Overhead to the Center(s) of Expertise in those instances in which: (1) the Major Subordinate Command has operational control (OPCON) of the center(s) and (2) provides some general and administrative support to the center. This rate will be determined by negotiation with the Major Subordinate Command which has OPCON of the center(s).

(1) The basic rate will be computed by dividing the estimated common (applicable to both civil and military missions) general and administrative costs by the estimated total (civil and military) direct labor dollars. The civil rate will be computed by adding a civil surcharge rate to the basic rate. The surcharge rate will be computed by dividing estimated GSA space and civil funded military officer costs by the estimated civil direct labor dollars.

(2) The basic rate will be used to distribute G&A overhead to military projects and programs (including military reimbursable or support for others projects and/or programs) and the Revolving Fund Flat Rate S&A (RF65, RF66 and RF68 work items).

(3) The civil rate will be used to distribute G&A overhead to all civil works projects and programs (including civil work for others projects and programs) and all revolving fund plant, shop and facility accounts and Revolving Fund Work for Others accounts related to services provided by technical personnel to another USACE command or federal agency and/or services of executive, advisory and administrative employees provided to another federal agency.

d. Loaned Labor. Labor of G&A employees on loan to another organization within the same USACE Command will be charged to the organizational work item of the borrowing organization using borrowed labor procedures. Labor of G&A employees on loan to another USACE Command or another federal agency will be charged to the work item established when the reimbursable order was accepted.

* (1) Natural Disaster and Emergency Response. Excluding G&A activities that may direct charge (Counsel, Equal Employment Opportunity, Safety and Occupational Health, and Contracting), labor in support of natural disaster and emergency response and recovery activities will be charged to the organizational work item with the following exceptions:

(a) Overtime in support of response activities

(b) Straight-time and overtime for G&A Planning and Response Team (PRT) members either deployed on temporary duty orders or assigned, in accordance with applicable PRT rotational policy, to a disaster/emergency response site in the same geographical location as the PRT member's home office of assignment.

Labor for both exceptions above, will be charged to the applicable Federal Emergency Management Agency mission. *

e. Permanent Change of Station (PCS) Move, Suggestion and Incentive Award Expenses. PCS move, suggestion and incentive award expenses incurred within executive, advisory, and administrative organizations will be charged to the home work item to which the team member is assigned and distributed as overhead.

24-4. General Ledger Accounts.

a. GLAC 3318.10 - Results from Operations. Operating balances (expense less income) are closed into this GLAC at the

CEFMS operating budget module is encouraged and should be used. A sample budget schedule format is provided in Appendix 24-A-1 for those USACE Commands who have elected not to use the 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 resource management official is responsible for oversight of the budget formulation process and for providing sound financial advice to individual work item managers. The resource management official is also responsible for the actual formulation of the G&A overhead budget, rate setting, and the day to day financial management of the G&A overhead work item as a whole.

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 the G&A overhead work item and distribution rates must be established accordingly. 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 G&A overhead work items. 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 G&A overhead as well as achievement of a zero balance at year end and must be completed in a timely manner. Commanders must ensure that work item 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, the G&A overhead 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 rare G&A overhead accounts for which a special year end balance other than zero has been authorized by HQUSACE, the year end balance in the G&A overhead work item as a whole should be zero. However, a balance which

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falls with 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 a zero balance and is acceptable although not desirable.

(2) Any amount in the G&A overhead work item as a whole 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 Chief of Engineers.

APPENDIX 24-A

General and Administrative Rate Calculations

Following are examples of how to calculate general and administrative (G&A) overhead rates using different scenarios.

1. Civil Only Mission

Consolidated Technical and Facility
Operating Budgets FYXX
\$000

Expense Type	Direct Expense	Indirect Expense	Total Expense
Base Labor	25,000	5,000	30,000
Benefits	11,000	2,350	13,350
Overtime	5,000	100	5,100
Contracts	99,500	100	99,600
IT	0	600	600
SLUC (GSA Rent)	0	2,000	2,000
Travel	800	300	1,100
Miscellaneous	300	150	450
Total Budget	141,600	10,600	152,200

Consolidated G&A
Operating Budget
FYXX
\$000

Expense Type	Direct Expense	Indirect Expense	Total Expense
Base Labor	1,200	7,000	8,200
Benefits	564	3,290	3,854
Overtime	0	50	50
IT	0	900	900
Civil Funded Officers	0	150	150
SLUC (GSA Rent)	0	1,200	1,200
Travel	0	50	50
Miscellaneous	0	50	50
Total Budget	1,764	12,690	14,454

G&A Rate Calculation $\frac{\text{Total Indirect G\&A Expense}}{\text{Total Direct Labor Base}} = \frac{12,690}{42,764} = 29.68\%$

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2. Civil and Military Missions - There are two approaches that can be used to calculate the civil and military G&A overhead rates. One where civil and military indirect costs are looked at jointly and there is an add on to the civil proportion to compensate for civil GSA rent and civil funded military officers. The second approach requires civil and military indirect expenses to be budgeted for separately. Both approaches will yield the same results.

a. Indirect Expenses Budgeted Jointly

Consolidated Technical and Facility
 Operating Budgets FYXX
 \$000

Expense Type	Direct Expense	Div Dir Expense	Mil Dir Expense	Indirect Expense	Total Expense
Base Labor	25,000	11,250	13,750	5,000	30,000
Benefits	11,000	4,950	6,050	2,350	13,350
Overtime	5,000	2,250	2,750	100	5,100
Contracts	99,500	44,775	54,725	100	99,600
IT	0	0	0	600	600
SLUC (GSA Rent)	0	0	0	2,000	2,000
Travel	800	360	440	300	1,100
Miscellaneous	300	135	165	150	450
Total Budget	141,600	63,720	77,880	10,600	152,200

Consolidated G&A
 Operating Budget FYXX
 \$000

Expense Type	Dir Mil Expense	Joint Ind Expense	Ind Civ Expense	Ind Mil Expense	Total Expense
Base Labor	1,200	7,000	0	0	8,200
Benefits	564	3,290	0	0	3,854
Overtime	0	50	0	0	50
IT	0	900	0	0	900
Civ Fund Off	0	0	150	0	150
SLUC (GSA Rent)	0	0	1,200	0	1,200
Travel	0	50	0	0	150
Miscellaneous	0	50	0	0	50
Total Budget	1,764	11,340	1,350	0	14,454

G&A Overhead Rate Calculations:

1. Base Rate = $\frac{\text{Joint Indirect Expenses}}{\text{Total Direct Base Labor} + \text{Benefits} + \text{Overtime}} = \frac{11,340}{42,764} = 26.52\%$
2. Add on for Civil Funded = $\frac{\text{GSA Rent} + \text{Civ Funded Officers}}{\text{Civil Base Labor} + \text{Benefits} + \text{OT}} = \frac{1,350}{18,450} = 7.32\%$
 Officers & GSA Rent
3. Military Rate Base Rate + Mil Indirect Add On 26.52% + 0 = 26.52%
4. Civil Rate Base Rate + Civil Indirect Add On 26.52% + 7.3% = 33.84%

b. Indirect Expenses Budgeted Separately

Consolidated G&A
 Operating Budget FYXX
 \$000

Expense Type	Dir Mil Expense	Indirect Expense	Ind Civ Expense	Ind Mil Expense	Total Expense
Base Labor	1,200	7,000	3,020	3,980	8,200
Benefits	564	3,290	1,420	1,870	3,854
Overtime	0	50	22	28	50
IT	0	900	389	511	900
Civ Fund Off	0	150	150	0	150
SLUC (GSA Rent)	0	1,200	1,200	0	1,200
Travel	0	50	22	28	50
Miscellaneous	0	50	22	28	50
Total Budget	1,764	12,690	6,245	6,445	14,454

G&A Overhead Rate Calculations:

1. Civil G&A Rate $\frac{\text{Civil Indirect Expenses}}{\text{Civil Base Labor} + \text{OT} + \text{Benefits}} = \frac{6,245}{18,450} = 33.84\%$
2. Military G&A Rate $\frac{\text{Military Indirect Expenses}}{\text{Military Base Labor} + \text{OT} + \text{Benefits}} = \frac{6,445}{24,314} = 26.52\%$

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APPENDIX 24-B

FISCAL YEAR BUDGET/COST SCHEDULE
FY 19

RF 6003 Public Affairs
Account Number
_____ BALANCE

Fiscal Year Budget	Actual Thru 1st Qtr	Actual Thru 2nd Qtr	Actual Thru 3rd Qtr	Actual Thru 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 25

ANNUAL REPORT TO THE FEDERAL POWER COMMISSION

FPC FORM NO. 1 (Reports Control Symbol FPC 1002)

25-1. The rules and regulations of the Federal Power Commission apply, so far as may be practicable, to the Corps of Engineers multiple purpose projects including power. Submission requirements and detailed instructions for preparation of Annual Report To The Federal Power Commission, FPC Form No. 1 (RCS: FPC 1002) are included in ER 37-2-11 Financial Reporting for Multiple Purpose Projects Including Power.

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CHAPTER 26

REVOLVING FUND ACCOUNTING
FOR AREA/RESIDENT OFFICE OVERHEAD

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CHAPTER 26

REVOLVING FUND ACCOUNTING
FOR AREA/RESIDENT OFFICE OVERHEAD

26-1. General.

a. Area/resident offices are established where the District Commander decides the distance, or the nature and complexity of the work, requires a high level of field organization and is in charge of more than one construction project or operating facility. An area/resident office eliminates the need for individual project offices. Operating accounts will record both income and expenses. General and administrative overhead will not be applied to indirect labor charged to area/resident office overhead accounts for subsequent distribution to projects and/or flat rate supervision and administration (S&A)(VW65, VW66, and VW68) accounts. General and administrative overhead will, however, be applied to all direct labor charged to projects and/or flat rate S&A accounts. Costs incurred for inspection and surveys will be charged directly to the benefitting projects or flat rate S&A accounts whenever possible. All area office costs that cannot be charged directly to a benefitting project or flat rate S&A account will be distributed as area/resident office overhead. *

b. The funding sources for capital asset acquisitions in support of area office operations are as follows:

(1) Capital assets (including structures to house area offices) needed in exclusive support of multiple civil works projects and/or both multiple civil works and multiple military projects must be funded as a part of the annual Plant Replacement and Improvement Program (PRIP).

(2) Capital assets (excluding structures to house area offices) needed in exclusive support of multiple military projects must be acquired with Other Procurement Army (2035) funds obtained through the normal Corps budget/funding process.

(3) Construction of structures to house area offices operated in exclusive support of multiple military projects must be financed with either Military Construction Army (MCA) or Operation and Maintenance (OMA) funds which must be obtained in accordance with proper military construction procedures outlined in AR 415-15 and AR 415-35.

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* 26-2. General Ledger Accounts.

a. GLAC 337.000 Results from Operations. The operating balances (expense less income) are closed into General Ledger 337.000 to reflect the net operating results at the end of each fiscal year.

b. GLAC 401.000 Sales (VW21-VW69). The following general ledgers represent income resulting from sales of operating expenses costed to the Revolving Fund.

GLAC 401.100 Sales to Other Districts' Revolving Funds
GLAC 401.200 Sales to Civil Works.
GLAC 401.300 Sales to Other Appropriations or Agencies
GLAC 401.400 Sales to Non-Federal Entities

c. GLAC 415.000 Operating Expenses (VW21-VW69). Reflects the operating expenses and joint cost credits.

26-3. Subsidiary Accounts.

VW64 - Area/Resident Office Expense. This account will be maintained to capture the cost of area/resident office organizations. A separate account will be maintained for each area/resident office.

26-4. Rates. A predetermined rate will be established for each area/resident office overhead account and applied to direct project labor costs, based on the budgeted relationship of total overall annual area/resident office expense and the programmed direct labor expenditures for the year on all projects administered by that office. Such rates will be reviewed at least quarterly to determine need for adjustment to ensure that a near zero balance is achieved by year end.

26-5. Pro-forma Entries.

a. Sale of Area Office Costs to Civil Works

DR: 310.000 Funds with Treasury (no-check transfer)
CR: 401.200 Sales to Civil Works (VW64)
COEMIS Transaction Code PM (Passback TS; System
Generated)

*

* b. Sale of Area Office Costs to Military Appropriations

DR: 313.000 Accounts Receivable
CR: 401.300 Sales to other Appropriations &
Agencies (VW64)

COEMIS Transaction Code "Facility ID" - System
Generated

26-6. Fiscal Year Budget and Quarterly Reviews.

a. Commanders are required to prepare a Budget/Cost Schedule for each Revolving Fund Area/Resident Office Account (VW64). Sample schedule format is provided in appendix 26-A-1 for those USACE Commands that have not implemented COBRA or some other cost vs budget system. The focal point for management of the accounts is the area/resident office engineer. The resource management official is responsible for monitoring and reporting of the account and providing sound financial advice. During the budget process the commander will establish a target balance of zero for fiscal year-end for each revolving fund account in the operating budget. Cost recovery rates will be established to reflect these forecasts. In the rare instances where the accounts are subject to seasonal fluctuations or there are extraordinary balances such as for Permanent Change of Stations Costs, MSC Commanders may set a revised target balance.

b. Periodic cost studies will be conducted (at least quarterly) to determine adequacy of rates applied. If predetermined rates are inadequate, the quarterly review will determine the rate adjustment or other action (e.g., reduced spending) necessary to ensure that the target balance is achieved by year-end.

c. At mid-year (end of 2nd Qtr), in addition to the quarterly review conducted by all entities themselves, the next higher level will review execution of the accounts. Sample format is provided at appendix 26-B-1 for those USACE Commands that have not implemented COBRA or some other cost vs budget system. Major Subordinate Commands will review, analyze and ensure adequacy of reviews performed by their subordinate commands. HQUSACE will review, analyze and ensure adequacy of reviews performed by Operating Divisions (HND, NED, POD). The mid-year review in its entirety will be provided to HQUSACE, CERM-FC by the Operating Divisions by the end of May.

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d. At the end of the fiscal year all accounts will be analyzed. While the goal is a zero balance, it is not always possible to achieve zero. Therefore, a nominal balance of plus or minus (+ or -) 5% of one month*s average indirect expenditures is acceptable. The average month*s indirect expenditures is computed by dividing the total of prior fiscal year indirect expenditures by 12, or by adding the most recent 12 month's indirect expenditures and dividing by 12. Actual balances should be compared with budgeted amounts and any deviation beyond a nominal amount should be an object of scrutiny and accountability between the area/resident engineer and the resource management official.

(1) If individual account balances are not zero or within a nominal range at year-end, HQUSACE (CERM-FC) will be notified no later than 7 November by the Major Subordinate Commands of the reasons for the abnormal conditions and corrective action planned to rectify the situation. For instance, in the case of an under-distribution, raise the rates or adjust the bills for previous customers. In the case of an over-distribution, lower the rates or initiate refunds. Any retroactive adjustments must be across
* the board to all customers.

(2) The following certified statement will be signed and submitted:

I hereby certify that the year end analysis and review has been performed for each Revolving Fund facility and operating account maintained and records exist that document the reviews. Each account was found to be within the nominal balance range except:

Account No.	Year-End Balance	Nominal Balance
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(3) The level of certifying authority is at the Resource Management Officer (RMO) level. Delegation cannot go below the RMO.
*

e. Major Subordinate Commands are responsible for reviewing, analyzing and ensuring adequacy of their subordinate commands accounts. HQUSACE will review, analyze and ensure adequacy of reviews performed by Operating Divisions (HND, NED, POD).

* (4) The level of certifying authority is at the Resource Management Officer (RMO) level. Delegation cannot go below the RMO.

e. Major Subordinate Commands are responsible for reviewing, analyzing and ensuring adequacy of their subordinate commands accounts. HQUSACE will review, analyze and ensure adequacy of reviews performed by Operating Divisions (HND, NED, POD).

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APPENDIX A

FISCAL YEAR BUDGET/COST SCHEDULE
FY 19__

Account Number

_____ BALANCE

	Fiscal Year Budget	Actual Thru 1st Qtr	Actual Thru 2nd Qtr	Actual Thru 3rd Qtr	Actual Thru 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

*

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APPENDIX B
ANY DISTRICT
ANALYSIS OF AREA/RESIDENT OFFICE OVERHEAD

March 31, 19__

	<u>1 Oct</u>	<u>FY</u>	<u>Year to Date</u>	<u>Est FY</u>	<u>3 Qtr</u>	<u>Est FY</u>	<u>4 Qtr</u>	<u>Actual Balance</u>
	<u>Balance</u>	<u>Expense</u>	<u>Income</u>	<u>Expense</u>	<u>Income</u>	<u>Expense</u>	<u>Income</u>	<u>30 Sep</u>

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CHAPTER 27

REVOLVING FUND ACCOUNTING
FOR MILITARY CONSTRUCTION
SUPERVISION AND ADMINISTRATION

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CHAPTER 27

REVOLVING FUND ACCOUNTING
FOR MILITARY CONSTRUCTION
SUPERVISION AND ADMINISTRATION

27-1. General.

a. ER 37-345-10, chapter 7 provides for the application of supervision and administration (S&A) to military construction work at flat rates. The rates will be reviewed periodically by the Director of Resource Management and revised as necessary. Supervision, inspection and overhead costs will not be charged directly projects to which the flat rate is applicable. Instead, such costs will be charged to Revolving Fund work items in the RF65, RF66, or RF68 series. S&A costs will be distributed at the current S&A rates and charged to military or civil work items as appropriate. Note that distributions to civil work items is limited to use by Omaha District in support of the Rapid Response program. S&A costs distributed will be credited to the RF65, RF66 and RF68 work items. The difference between S&A costs incurred and distributed will be transferred to the USACE Finance Center (UFC). The Rapid Response S&A balance is managed by the Omaha District and is not transferred to the UFC.

b. The flat rate S&A work items (RF65, RF66, and RF68) will not, under any circumstances, be used to acquire capital assets (assets having an acquisition cost in excess of the monetary capitalization threshold and useful life of two years or greater) for use within Area Offices or to construct, operate or maintain Area Office Facilities (permanent structures, modular buildings, pre-manufactured buildings, LAN, relocatable buildings, etc.). Use of the flat rate accounts for either of these purposes will result in a statutory violation subject to administrative/disciplinary action. See paragraph 26-1 for funding sources for capital asset acquisition in support of Area Office operations.

27-2. General Ledger Accounts - Supervision and Administration.

a. GLAC 3318.10 - Results from Operations. The operating balances (expenses less income) are closed into this General Ledger 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.

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GLAC 5100.10 Revenue from Goods Sold - Public
GLAC 5100.21 Revenue from Goods Sold - Other Corps' 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 - Non-Army
GLAC 5200.10 Revenue from Services Provided - Public
GLAC 5200.21 Revenue from Services Provided - Other Corps'
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.

27-3. Subsidiary Accounts - Military Supervision and Administration.

a. RF6500 - MILCON Supervision and Administration (S&A). This work item is generally used to record S&A costs of projects funded by the MILCON Appropriations Act.

b. RF6600 - O&M (Except DERP) Supervision and Administration. This work item is generally used to record S&A costs of O&M (except DERP) and Department of Defense (DOD) projects funded by the Defense Appropriations Act.

c. RF6601 - O&M DERP Supervision and Administration. This work item is generally used to record S&A costs of Defense Environmental Restoration and Base Realignment and Closure (BRAC) environmental projects.

d. RF6800 - Rapid Response Supervision and Administration (Omaha only). This work item is used to record S&A costs of Rapid Response projects managed by Omaha District.

27-4. Accounting for S&A Costs.

a. Revolving Fund work items RF6500 MILCON, RF6600 O&M (Except DERP), RF6601 O&M DERP and RF6800 Rapid Response are established to capture the actual costs of providing S&A services.

b. Project funded work items are established to account for placement (contractor earnings) and the flat rate S&A charge to

the construction project.

c. Income to the Revolving Fund S&A work items is generated by the flat rate applied to the direct construction costs of the project funded work items. Income does not post to the Revolving Fund work item unless there are sufficient funds on the project funded work item to accept the flat rate S&A charge. Care must be exercised to ensure that the flat rate charge to the project is posted in the same month as the direct construction costs are incurred. Failure to post the flat rate expense results in leakage. Leakage is defined as the amount of expected income (placement times the current S&A rate) less the income accumulated in the revolving fund S&A work item.

d. Caution must also be exercised that only proper expenses are charged to the S&A accounts. Refer to ER 415-1-16, Chapter 2 of the Construction Fiscal Management Regulation for a description of the kinds of expenses appropriately charged to the S&A accounts. In addition, there is no authority for the S&A accounts to be charged with expenses to construct or enter into a capital lease for facilities (relocatable or permanent). Facilities should be provided by the customer or funded from military project funds.

e. Liquidated Damages. Liquidated damages are amounts retained in an open accounts payable (with the exception of amounts for AE liability) on the project funded work item to cover expenses incurred due to delayed contractor performance or in some instances contractor's default. The following guidance applies to the disposition of liquidated damages on a flat rate contract, including those damages disbursed from the project funded work item and collected into the Suspense Account, amounts returned from the contractor or amounts received from the Department of Justice:

(1) Liquidated damages attributable to increased engineering and design expenses will be credited to the appropriation that funded the increased engineering and design expenses. The resource code DAMASSCONT will be used to record the collection of liquidated damages on the project funded work item.

(2) Liquidated damages attributable to increased direct construction costs will be credited to the appropriation that funded the increased direct construction costs. The resource code DAMASSCONT will be used to record the collection of liquidated damages on the project funded work item as to not distort amounts of direct construction costs. The amount of the flat rate charge originally applied to the direct construction costs is not to be recouped to cover those S&A expenses of a

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prior accounting period. In the case of a new construction contract being awarded to complete the work of a defaulted contractor, S&A funds must be requested from the customer to offset S&A expenses of the current accounting period.

(3) Liquidated damages on delayed performance that is attributable to increased S&A expenses will be credited to the appropriate S&A clearing account maintained by the UFC. Make checks payable to the Finance and Accounting Officer, UFC. Liquidated damages on delayed performance that is attributable to increased S&A expense for Rapid Response projects will be credited to the RF6800 work item maintained by the Omaha District.

(4) Liquidated damages attributable to other expenses incurred by USACE activities will be credited to the appropriation that funded the other expenses using the resource code DAMASSCONT to record the collection against the project funded work item.

(5) The balance of liquidated damages in excess of increased expenses must be deposited into the General Fund of the U.S. Treasury as Miscellaneous Receipts. Failure to deposit the balance of liquidated damages in excess of increased expenses into Miscellaneous Receipts results in multiple statutory violations.

(6) Increased expenses of the customer can also be offset by the liquidated damages. For example, if customer incurs additional lease expenses due to delay of completion, those expenses can be offset by the liquidated damages. Record the collection of liquidated damages under the project funded work item which contractor earnings were incurred using the resource DAMASSCONT as to not to distort direct construction costs.

f. Request/Approval for Military S&A Cost Transfers. This section addresses cost transfers for military S&A. Procedures for labor cost transfers are described in para 7-5c, while other FOA cost transfer procedures are described in par 6-29.

(1) There are acceptable reasons for initiating an S&A cost transfer. Cost transfers or corrections are not necessarily indicative of financial mismanagement. Examples of honest mistakes would include an employee selecting a wrong ordering or funded work item when creating a Purchase Request and Commitment (PR&C). A legitimate mischarge could also occur if an incorrect work category code, resource code, or organization code were selected for the PR&C.

(2) The responsibility for initiating a request for a non-labor cost transfer depends on the source of the mischarge. For clerical errors involving such items as organization, work category, work category element, or resource codes, the responsible employee would generally be the initiator of the PR&C. Changes from a wrong 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.

(3) The initiator of the cost transfer must have S&A 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 7.4.10 (S&A Cost Transfers with FOA) and identify the amount to be transferred. The account information to be "transferred to" will also be identified on CEFMS screen 7.4.10 with appropriate justification entered for the transfer.

(4) The requirements outlined above may be expanded as deemed necessary to strengthen local internal controls. In all cases, the district Resource Management officer as well as the responsible division and office chiefs will monitor the cost transfer practices to uncover repetitive problems and/or trends, and take corrective action.

g. Transfer of Month-end Balance of S&A Costs to the UFC. All USACE Commands will process S&A balances (gains or losses) to the UFC monthly. S&A transfers are processed by accessing CEFMS screen 7.4.11. CEFMS requires the initiator to have access control permissions to effect the transfer. Transfer amounts are made separately for MILCON and O&M. The transfer amount for O&M includes amounts for O&M Except DERP and O&M DERP. The initiator selects the transfer type "SACON" to transfer MILCON S&A balances from the RF6500 work item and the transfer type "SAOMA" to transfer O&M S&A balances from RF6600 and RF6601 work items.

The behind the scene CEFMS formula for processing month end balances is shown below:

	RF6500	RF6600	RF6601
Current Month Income	xxx	xxx	xxx
Less Current Month Expenses;			

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Supervision & Inspection General Overhead	xxx	xxx	xxx
Current Month Gain or (Loss)	xxx	xxx	xxx

If "Income" does not equal the product of the applicable S&A rate times the related "direct cost to which total income applies," the result is leakage as explained in paragraph 27-4c above. Commanders must obtain S&A funds from the customer in advance of performing work.

27-5. Accounting for S&A Costs Performed on a Reimbursable Basis.

a. Supervision and Administration Performed for Other USACE Commands. Supervision and administration effort performed by one USACE Command for another USACE Command will be performed on a reimbursable basis utilizing a Military Interdepartmental Purchase Request (MIPR). Performing USACE Commands having military accounting capability will establish a customer order in a military work item. Performing USACE Commands without military accounting capability will establish a customer order in a revolving fund work item. All expenses of the performing USACE Command will be charged direct to the customer order (i.e., not to a flat rate account) and billed to the requesting USACE Command. The requesting USACE Command will pay the bill from their appropriate flat rate account. The requesting USACE Command will be responsible for transferring month-end balances of S&A to the UFC in accordance with paragraph 27-4g. The performing USACE Command will not transfer S&A performed on a reimbursable basis. The requesting USACE Command will also have full responsibility for the military construction S&A95 report required by paragraph 18-3.

b. The following guidance is provided for workload distributions sanctioned by the Regional Management Boards (RMB) in support of S&A efforts performed for other Department of Defense (DOD) agencies. Supervision and administration performed for other DOD agencies will be performed on a reimbursable basis. Civil only USACE Commands will have another military USACE Command accepts all reimbursable orders citing military appropriations on their behalf. The military USACE Command will then issue a MIPR to the civil USACE Command and the procedures cited in paragraph 27-5a above will be followed. This ensures that military construction effort is properly reflected in the military accounting records of the Corps. If direct fund cite procedures are utilized for the contract, the military USACE Command must establish a direct fund cite customer order

(Fund Type E) and record contractor earnings using ENG Form 93 to record memo placement. Supervision and administration customer orders must be linked to the direct fund cite contract customer order to ensure applicable flat rate charges are processed.

27-6. Pro-forma Entries.

a. Sale of S&A to Military Appropriations

DR: GLAC 1311.11 Accounts Receivable
CR: GLAC 5200.23 Revenue from Services Provided

b. Monthly Transfer of S&A (RF6500/RF6600/RF6601) to UFC

Transfer of Credit Balance (Income exceeds Expenses).

Transfer District

DR: GLAC 6120.00 Other Services
GLAC 4580.11 Allotted Direct Authority
CR: GLAC 1012.00 Funds Disbursed
CR: GLAC 4931.10 Accrued Expenditures - Paid

UFC

DR: GLAC 1011.00 Funds Collected
CR: GLAC Revenue From Sales Provided

Transfer of Debit Balance (Expenses exceed Income).

Transfer District

DR: GLAC 1011.00 Funds Collected
CR: GLAC 5200.21 Revenue From Sales Provided

UFC

DR: GLAC 6120.00 Other Services
GLAC 4580.11 Allotted Direct Authority
CR: GLAC 1012.00 Funds Disbursed
GLAC 4931.10 Accrued Expenditures - Paid

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CHAPTER 30

ACCOUNTING FOR COST SHARED PROJECTS

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CHAPTER 30

ACCOUNTING FOR COST SHARED PROJECTS

30-1. Purpose. The purpose of this chapter is to provide accounting guidance and procedures for non-Federal contributions toward the cost of project planning, engineering, design, construction, and operations and maintenance under the Water Resources Development Act of 1986, P.L. 99-662.

30-2. General.

a. The Water Resources Development Act (WRDA) of 1986, P.L. 99-662, has entered the Corps of Engineers into a new era of project financing through cost sharing with various non-Federal sponsors (public entities). Although the acceptance of funds from private parties is allowed under section 4, Rivers and Harbor Act (38 Stat. 1053; 33 U.S.C. 560) navigation authority, it is HQUSACE policy that funds shall be accepted only from duly appointed public entities. See ER 1165-2-30, paragraph 9 for further guidance.

b. Public Law 99-662 specifies that cost sharing provisions apply to all projects in the law unless otherwise specified. The law further states that cooperative agreements hereafter referred to as Project Cooperation Agreements (PCAs), for construction, operation and maintenance; and Feasibility Cost Sharing Agreements (FCSA) for General Investigation feasibility studies, must be executed between the Department of Army and the non-Federal sponsor prior to beginning work. Sample PCA, FCSA and escrow agreements may be found in ER 1165-2-131, ER 1165-2-120 and ER 1105-2-100. Finance and accounting (F&A) personnel must be familiar with the accounting procedures of this regulation and other cost sharing procedures referenced in appendix A.

c. Interdisciplinary teams led by the project manager are recommended by HQUSACE for development, negotiation and explanation of PCAs, FCSAs and escrow agreements. It is recommended that the team include a Resource Management (RM) representative. The RM representative must be familiar with the accounting procedures of this regulation and cost sharing procedures of all references in appendix A.

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* 30-3. General Investigation Programs Subject to Cost Sharing:

a. Feasibility Phase of Studies. The study cost sharing provisions of P.L. 99-662 are applicable to studies which were initiated after 17 November 1986. Feasibility studies are cost shared 50% Federal and 50% non-Federal. At least 50% of a non-Federal sponsor's share (25% of the total feasibility phase cost) will be in cash. The remainder of the sponsor's share (not to exceed 25% of the total feasibility phase cost) may be provided through in-kind products and/or services approved and accepted by the district commander. No credit may be given to the sponsor for work performed prior to the start of the feasibility phase or after completion.

(1) The project manager assigned to the feasibility study will coordinate actions with the RN representative prior to completion of the FCSA negotiations with the non-Federal sponsor. Coordination and accounting mechanisms will be established for: allocating and tracking non-Federal cash contributions; crediting the value of approved in-kind service contributions; and distribution of charges against the Federal and sponsor accounts. They will document the effective, departmental overhead and any other rates, and identify increases that would trigger an amendment to the FCSA, per the line item budget constraints imposed by the FCSA and Initial Project Management Plan (IPMP). (See ER 1105-2-100.)

(2) The project manager and RN representative will meet with the sponsor prior to signing the FCSA to describe the following to the sponsor: procedures for receipt and accounting of sponsor cash funds; establishment and handling of escrow accounts, if used; prohibitions pertaining to commingling of funds; the "One-Hour Rule" for recording direct labor cost; frequency of charges against the sponsor contributed fund accounts; crediting the value of approved in-kind contributions; the F&A reporting products and their interpretation; circumstances precipitating increases in effective and departmental overhead rates; partial reconciliation of the accounts for the sponsor and Federal end-of-year budgetary requirements; end of study reconciliation mechanisms; and the provision and maintenance of accounting records for inspection and audit by Federal or sponsor representatives.

b. Credits.

(1) These costs represent project work performed by the local sponsor during the feasibility study per Section 105(a) of P.L. 99-662, for which credit may be given and counted towards

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* the required local contribution. An IPMP is the basis for assigning tasks between the Corps and the local sponsor and for establishing the value of credit for in-kind services.

(2) The determination of the dollar value of in-kind products or services will be based on negotiation of a detailed government estimate and a sponsor proposal. The value of in-kind services will be stated as fixed fee amounts determined by applying applicable Federal regulations, including OMB Circular A-87. The dollar value of the in-kind services will be established prior to the initiation of the in-kind services. Acceptance of the product will be as described in the IPMP.

30-4. Preconstruction Engineering and Design (PED).

a. Projects specifically authorized under WRDA 1986 for Planning, Engineering and Design only. P.L. 99-662 specifies the cost sharing for projects authorized in the WRDA 1986 for only Planning and Engineering (Sec. 105(b)) and Design (Sec. 105(c)). Sponsors must contribute 50% of the cost of Planning and Engineering during the period of Planning and Engineering. Projects authorized for Design only shall be shared in the same percentage as the project purpose. Unlike Section 105(a), 105(b) and (c) do not authorize or permit any in-kind services to meet a portion of non-Federal contributions.

(1) Planning and Engineering Section 105(b). The costs included herein are all costs of work necessary to produce a feasibility report.

(2) Design Section 105(c). The costs included herein are all costs incurred prior to construction funding of the General Design Memorandum or equivalent, the Feature Design Memorandums, and detailed Plans and Specifications.

b. All Other PED. These costs may be incurred under several classes below: All PED costs incurred subsequent to the feasibility study, other than costs under paragraph a(1) and (2) above, are considered a part of, and included in, the total project cost to be cost shared and included in the PCA. The PED costs are to be treated as a component of the first year construction costs and included in the sponsor's first year cash requirements (see ER 1165-2-131, para 4e and Appendix B).

(1) Continuing Planning and Engineering. All such costs are subject to cost sharing, if incurred on or after 1 October 1985.

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- * (2) PED (projects not fully authorized).
- (3) Advance Engineering and Design.
- (4) PED (projects fully authorized).

30-5. Construction. The project manager will coordinate actions with the RM representative prior to completion of PCA negotiations with the non-Federal sponsor. Coordination and accounting mechanisms will be established for: allocating and tracking non-Federal cash contributions; crediting the value of authorized and approved Lands, Easements, Rights-of-Way, Relocations, and Dredged Material Disposal Areas (LERRD), Section 104/215 and other authorized credits to the sponsor*s cost share; and distribution of charges against the Federal and sponsor accounts. They will document the effective, departmental overhead and any other rates, and will identify increases that must be reported to the sponsor under the provisions of the PCA and Project Management Plan (PMP). Reference ER 1165-2-131.

a. Non-Federal contributions of Project Cost. The non-Federal cost sharing and project financing responsibilities contained in P.L. 99-662 for construction are summarized in ER 1165-2-131, Appendix F; Appendix B provides specific guidance on the Federal/non-Federal allocation of funds and Appendix G provides additional guidance on computing cost sharing for navigation projects. The non-Federal sponsor has flexibility to determine whether to make the total estimated non-Federal share of construction cost available prior to the start of construction or incrementally over the period of construction. The specific policy is outlined in ER 1165-2-131, paragraph 9.

b. Federal Financing.

(1) For commercial navigation projects, Section 101(a)(1) of P.L. 99-662 provides that a portion of the non-Federal sponsor*s share will be paid during construction. Section 101(a)(2) requires an additional 10 percent of the cost of general navigation features to be paid by the non-Federal sponsor over a period not to exceed 30 years at an interest rate determined pursuant to Section 106. Interest During Construction (IDC) does not apply for Section 101(a)(2).

(2) In special circumstances (see ER 1165-2-131, para 9d) where local sponsors request, local financing may be deferred under Sections 101 and 103 if approved by the Assistant Secretary of the Army (Civil Works) (ASA (CW)). In such an instance, the Federal Government will finance the construction costs from

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- * Federal appropriations, and the local sponsors will repay their share over time, plus interest at a stated rate. When this approach is taken, Interest During Construction (IDC) will be assessed, as well as interest during the repayment phase, since the Federal Government is incurring an interest cost in financing the non-Federal share. All interest will be recorded in the Federal project account as miscellaneous receipts funds returned to the U.S. Treasury. Interest methodology is defined in ER 1165-2-131, appendix I. This methodology will be followed for all projects subject to provisions of P.L. 99-662, but will not be retroactively applied to projects when construction was begun under previous legislative authorities.

30-6. Flood Control and Coastal Emergencies.

a. Cost-sharing provisions under natural disaster procedures specified in ER 500-1-1, paragraph 5-1 require that 20% of the cost to rehabilitate non-Federal levees be provided by local sponsors. This contribution may be cash or in-kind services provided during the period of construction.

b. In certain circumstances, notably for construction of wells to provide emergency drinking water, any construction of wells by USACE will be paid by the applicant. USACE may construct wells only when commercial or other sources cannot construct it within a reasonable time. The purpose of the well will be for human and livestock consumption only. Reference ER 500-1-1, paragraph 6-4.

30-7. Inland Waterways Transportation. Projects authorized under Section 102 of P.L. 99-662 are to be financed in part through transfer appropriation 96-20X8861 (Inland Waterway Trust Fund). The Inland Waterway Trust Fund will be used to pay 50% of total construction cost. The term "construction" as used in Section 102 includes planning, designing, engineering, surveying, the acquisition of all lands, easements, and rights-of-way necessary for the project, including lands for disposal of dredged material, and relocations necessary for the project.

30-8. Operation. Maintenance. Repair. Replacement and Rehabilitation (OMRR&R). The non-Federal cost of OMRR&R of projects constructed pursuant to P.L. 99-662 shall be in accordance with project purposes following the guidance provided in ER 1165-2-131, paragraph 13 and appendix F.

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* 30-9. Reimbursement For Advance Non-Federal Construction of Authorized Federal Harbors and Inland Harbor Improvement.

a. Section 204(e) of P.L. 99-662 provides authority to reimburse a non-Federal sponsor for construction of an authorized Federal harbor or inland harbor improvement or separable element thereof.

b. A model agreement, the Federal share of reimbursement and the projects eligible under Section 204(e) are provided in ER 1165-2-120. Reimbursement would be subject to the approval of ASA (CW) and the availability of appropriations as set forth in ER 1165-2-120.

30-10. Lands. Easements. Rights-of-Way. Relocations and Dredged Material Disposal Areas (LERRD).

a. In addition to cash requirements, non-Federal sponsors are required, under Sections 101 and 103 of P.L. 99-662, to provide all lands, easements, and rights-of-way, and to perform or assure performance of relocations (see para c below) and provide dredged material disposal areas (LERRD) or bear the costs of such work if performed by the Corps. (See ER 1165-2-131 and ER 405-1-12.)

b. The non-Federal sponsor shall receive credit toward its share of total project costs for the fair market value of the lands, easements and disposal areas it provides for the project. Such value shall be determined by an appraisal which has been prepared by a qualified appraiser who is acceptable to both the government and the sponsor. The appraisal shall be reviewed and approved by the Government. (See ER 1165-2-131 and ER 405-1-12.)

c. The specific policy for performing and cost sharing of relocations, removal or alteration of highway bridges, railroad bridges, utilities and certain structures may be found in ER 1165-2-131.

30-11. Method for Providing Non-Federal Funds.

a. Direct Payment. For projects involving a single contract to be completed in one fiscal year or a project that will be completed in one fiscal year, the local sponsor shall provide their full cash requirement prior to awarding the contract. The check will be delivered to the F&A Officer for deposit in the U.S. Treasury. (See para c below.)

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* b. Escrow Accounts.

(1) Non-Federal sponsors of water resource projects, especially those projects that will be constructed over a period of years, may wish to provide their required contributions in an interest bearing escrow account. The escrow account provides a means for the non-Federal sponsor to earn interest on its funds and ensures the Corps that funds are available for use immediately when needed. Funds are not available for obligation purposes by the Corps until withdrawn from the sponsor's escrow account and deposited into the U.S. Treasury. Usually, funds in escrow will be withdrawn by the district Commander or another designated official for deposit into the U.S. Treasury in increments as needed. Approval from HQUSACE (CECC-G) is required only when escrow agreements differ from the model escrow agreement. Further discussion is provided in ER 1165-2-30 and ER 1165-2-131. The model escrow agreement found in those ERs has been modified. The revised model is located at the following internet address: <http://www.hq.usace.army.mil/cecc/ccpca.htm>. *

(2) Escrow accounts must meet certain criteria. The financial institution must be financially secure. The financial institution that holds the escrow account must hold a national charter (i.e., be a member of the federal Reserve) or at least be insured by the Federal deposit Insurance Corporation (FDIC). In addition, the deposit of funds must be irrevocable. The sponsor must not be able to withdraw the funds until the Corps has certified that no additional funds will be needed. The funds will not be used for speculative investment. Any investment by the financial institution must be a direct obligation of the Federal Government (e.g., Treasury bills) or obligations of Federal agencies guaranteed by the Federal Government (e.g., certificates issued by the Government National Mortgage Association).

c. Letter of Credit. The local sponsor may wish to provide An irrevocable letter of credit for its share of project costs. A letter of credit is similar to an escrow account. With a letter of credit, a financial institution guarantees to the Federal Government that funds are available upon request from the local sponsor to meet the required cash outlays. The letter of credit must be approved by HQUSACE (CECC-G).

d. Deferred Payments. Deferred payments by non-Federal sponsors are covered in ER 1165-2-131, appendix I.

e. There are occasions when local sponsors may wish to meet their cost sharing responsibilities at least in part with funds

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- * they have received from the Federal Government. As a general rule, non-Federal shares of project cost are to be satisfied through the use of non-Federal funds. Federal funds may not be used to meet the local sponsor*s share of project costs under P.L. 99-662 unless the expenditure of such funds is expressly authorized by statute as verified in writing by the granting agency. (See ER 1165-2-131, para 9b.)

30-12. Accounting Procedures.

a. General. The cost sharing and financing concepts of P.L. 99-662 require adherence to the highest accounting standards. All costs must be recorded, documented and verifiable. The F&A office must be responsive to the non-Federal sponsors and project managers by understanding the requirements of the FCSA or PCA and providing the following:

(1) Current and accurate financial reports as required in the PCA, FCSA, IPMP, and PMP to the project manager for provision to the local sponsor at least quarterly, if not required on a semi-annual basis in accordance with the WRDA of 1988.

(2) All values of approved credits (in-kind services and LERRD) performed by the sponsor are properly reflected in the official accounting records.

(3) Timely notification to the project manager of local funds needed for the coming fiscal year.

(4) All revolving fund distribution rates are consistently and uniformly applied to cost shared projects and Federal projects alike.

(5) All costs subject to cost sharing are reported to project managers through the official accounting records (COEMIS F&A).

b. Non-Federal contributions of Project Cost. During the FCSA or PCA negotiating process, available non-Federal contribution options must be explained by the project manager to the local sponsor. Signed copies of the FCSA or PCA must be maintained in the F&A office. Except for ASA (CW) approved deferred payments, the FCSA or PCA shall provide that prior to the obligation of Federal Funds, the local sponsor shall have either paid directly to the Government their share of the estimated total project costs or placed those funds without control of the project sponsor in an escrow account deemed

*

* acceptable to the Government or otherwise provided some irrevocable commitment or payment. Non-Federal funds will be deposited in the U.S. Treasury prior to any obligation of funds by the Government unless the deferred method of financing is approved by the ASA (CW).

c. Contributed Funds.

(1) The guidelines for the ASA (CW) to accept required cash contributions or advanced funds from the sponsor are in ER 1165-2-30, paragraph 4.

(2) Unless specifically called for in the authorization legislation, administrative action by the ASA (OW) is not needed for "Required Contributed Funds" after the execution of the PCA or FCSA. See ER 1165-2-30, paragraph 5 for explanation terminology of types of Contributed Funds.

(3) Contributed Funds appropriation 96X8862 will be used in accounting for the non-Federal required cash share of the cost of: feasibility studies, preconstruction planning, engineering and design, construction and operation and maintenance. Obligations will not be incurred until funds are deposited in the U.S. Treasury under Trust Fund Receipt account symbol 968862, Rivers and Harbor Contributed and Advanced Funds, Corps of Engineers. Appropriation 96X8862 is authorized by Congress to the Corps of Engineers for expenditure of Trust Fund Receipts. Funds deposited to Trust Fund Receipt accounts are immediately available for obligation in appropriation 96X8862 without any further action by Congress or HQUSACE. All charges made to these accounts will be for costs which result in a cash transaction, such as, accounts payable for contractor's earnings or intra-district transfer "no check drawn" between contributed funds and the Federal project. Project account numbers for contributed funds projects must be assigned as a minimum, on a one-to-one basis with the federal project unless otherwise mutually agreed upon in writing with the sponsor. However, if separate contributions are made for separate portions of a project, such as, flood control and recreation, separate project accounts will be established to avoid any appearance of commingling the funds. Extreme care must be taken to ensure compliance with the "one-hour rule" in recording labor costs (see para 6-11(3) of this regulation). Departmental overhead and other revolving fund distribution rates will be consistently and uniformly applied to cost shared projects as with Federal projects. Installations do not have authority to establish

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- * special rates unless prior approval is granted by HQUSACE (CERM-F). See appendix B of this regulation for pro-forma entries for recording Contributed Funds.

(4) District commanders are authorized to return unused portions of "Required Contributed Funds" and "other non-Federal funds" as a part of the final settlement of non-Federal sponsor*s requirements and relocation contracts for the ASA (CW). However, non-Federal contributions must not be returned until the final accounting report (appendix E) is complete. See appendix B of this regulation for pro-forma entry for return of Contributed Funds.

d. Advanced Funds. Acceptance of advances from local interests usually involves the initiation of construction of a new project or the advance of a project element scheduled for future years. Such advances will not be accepted unless directed or approved by the Appropriation Committees of the Congress and after coordination with and approval by the ASA (CW). If approval is granted by HQUSACE (CECW-L) and acceptance of the advance funds is made, a journal entry (Corps of Engineers Management Information System (COEMIS) "VE" transaction) to debit general ledger 138.1 or 162.0 and credit 143.0 must be made (see appendix B, para 5). Once the project is approved for construction the journal entry must be reversed. See ER 1165-2-30, paragraph 10 for further explanation of advance funds.

e. Escrow Accounts. Escrow account statements will be furnished monthly by the escrow agent to the local sponsor and the project manager. The project manager will provide a copy to the installation F&A Officer. The account statement must reflect deposits, disbursements and account balance. The F&A Officer will reconcile the monthly account statements with any deposit correspondence by the local sponsor and withdrawal request by the Corps. Any deposits or withdrawals must reconcile with other COEMIS accounting records. The F&A Officer and the project manager must ensure that a balance is maintained in the escrow account to meet future requirements as stated in the agreement. The monthly reconciliations will be maintained for audit and verification purposes. Copies of signed escrow agreements and letters of credit must be maintained in the F&A office. See appendix C of this regulation for establishing escrow accounts in the COEMIS F&A data base.

f. Credits. Costs of approved project work or other work including provisions of LERRD, performed by the local sponsors which is counted towards the local cost sharing requirements will be recorded in the following feature project accounts:

*

* General Investigation 96X3121 or 96X3112 Feature 99 General ledger 138.1.

Construction 96X3122 or 96X3112 Feature 99 General ledger 138.1.

Operation and Maintenance 96X3123 or 96X3112 Feature 80.26 General ledger 162.0.

Flood Control and Coastal Emergencies 96X3125 Feature 99 General Ledger 138.1.

(1) Accounting entries for approved credit (in-kind services and LERRD) will be the same as those for "transfer of cost of property". See sample accounting entries for recording credits in appendix D of this regulation.

(2) Credits for project work by sponsors reflect actual project costs and affect requirements for both the Federal appropriations and cash contributions from local sponsors. All parties concerned will maintain thoroughly documented basis for sponsors* non-cash credits for audit purposes. Credits will be entered in COEMIS by F&A with direct input from the project manager. Finance and Accounting and the project manager must ensure credits for land, easements and right-of-way (LER) agree with actual appraised/credit values. Entries should be made when they occur, when possible, but will be made at least quarterly. Accounting records should also be adjusted monthly, but at least quarterly for land acquired by the non-Federal sponsor but not used for the project where the acquisition has occurred to carry out terms of a PCA, but ownership is no longer needed as a result of project changes made by the Federal government. In those instances, credit will be reduced by an amount equal to the value of the marketable interest the sponsor may have in the property. Project managers may request the services of internal review/contract audit personnel, if they desire any verification.

g. Contract Cost. Normally the contract pay estimate will be split between the applicable Federal and non-Federal percentages and costed to the Federal and Contributed Funds project. Project managers may request that the total contract cost be reflected in the Federal project. Manual transfer of contract cost from the Federal to the Contributed Funds project will be required if this method is used. However, funds must be available in the U.S. Treasury when the contracting officer signs the contract and the applicable percentage of non-Federal sponsor*s share must be obligated in the Contributed Funds project.

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* h. Distribution of Cost Shared Cost.

(1) COEMIS program 203P555K has been developed to automatically distribute cost to appropriation 96X8862 or 20-96X8861 from the performing Federal appropriation. The 203P555K program will generate COEMIS "PZ" transactions based on the option selected on the input data cards. The program must be run monthly, since only the current month field of the data base is extracted. The 203P555K program should be run in the next to the last cycle of the month. The generated "PZ" transactions will then be input in the last cycle of the month. Cost codes for the distribution must be on the data base prior to running the program. The last ten digits of the workcode will be the same for both the Federal and non-Federal projects. Position eleven of the Federal cost code is used to designate multiple Contributed Fund "FW" projects tied to one Federal project. The following two options are available using COEMIS program 203P555K:

(a) Option 1: The program will search accounting element (A/E) 226 through 351, excluding A/E 284, and generate "PZ" entries for each A/E in the Federal project, breaking out each A/E by the input distribution percentage.

(b) Option 2: The program will summarize Federal project costs A/E 226 through 350, excluding A/E 284, then generate a "PZ" entry based on the input distribution percentage. The entry will debit A/E 398 (cost-shared in-house costs distributed) and credit A/E 396 (in-house costs distributed credit). Option 2 will summarize project costs for A/E 351 and generate a "PZ" entry based on the input distribution percentage. The entry will debit A/E 399 (cost-shared in-house overhead distribution) and credit A/E 397 (in-house overhead distribution credit). Accounting elements (A/E 284) is excluded by the 203P555K program since the contract is split manually when obligated. Care should be exercised to ensure monthly miscellaneous obligation documents (MODs) are input in order to eliminate COEMIS rejects of the "PZ" transactions.

(2) Manual distributions of cost to appropriations 96X8862 and 20-96X8861 will be made with a COEMIS "PZ" transaction. MODs must be input in order to eliminate COEMIS F&A rejected transactions. Care must be exercised to ensure total cost transferred from the Federal project to the sponsors contributed funds account use the correct percentage.

(3) If sub-projects are used in the Federal appropriation, manual distribution of cost must be made.

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* COEMIS 203P555K is not programmed to update with sub-projects. Care must be exercised to ensure cost at the sub-project level is reconciled to the total cost at project level.

i. Collections.

(1) Direct up-front cash contributions are addressed in paragraphs 30-1i and 30-12c above.

(2) All interest collected on deferred payments will be treated as miscellaneous receipts (funds returned to the U.S. Treasury).

(3) Deferred payment. When approved by ASA (CW) this category will be applicable to construction under Sections 101 and 103 of P.L. 99-662, when cost share recovery is financed by Federal appropriations and is paid back over time with interest by the local sponsor. The general concept is non-Federal sponsors provide their share of funds for cost shared work prior to initiation of that work. However, P.L. 99-662 does make limited provisions for deferral of certain non-Federal payments, at the discretion of the ASA (CW). The specific guidance of payment deferrals is discussed in ER 1165-2-131, appendix I.

(4) Disposition. Ensure collections received for payment under the deferred payment plan are properly classified. Proper accounting classification is necessary to ensure that appropriations are not improperly augmented. Where appropriations made by Congress to the Corps include an amount to cover sponsor*s deferred payments, and reimbursements are made by the sponsor, all such repayments including interest will be treated as miscellaneous receipts (funds returned to the U.S. Treasury). Where appropriations made by Congress to the Corps do not include an amount for or the sponsor*s deferred payments, repayments by the sponsor will reimburse the Corps' appropriation from which the deferred payments were made. Any interest will be treated as miscellaneous receipts.

j. Final Accounting Report. Appendix E of this regulation contains preparation instructions and sample formats for the final accounting report to be provided the non-Federal sponsor as required by both the FCSA and PCA upon study/project completion. The final accounting report format may also be used as a worksheet for determining cost by purpose to be manually distributed to the non-Federal sponsor*s Contributed Funds account. Cost should be transferred monthly but must be transferred at least quarterly.

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APPENDIX A

Required Publications

- * P.L. 99-662 (The Water Resources Development Act of 1986)
- P.L. 100-676 (The Water Resources Development Act of 1988)

- 38 Stat. 1053; (Rivers and Harbor Act of 1915)
- 33 U.S.C. 560,
Section 4

- OMB Circular (Cost Principles for State and Local
A-87 Governments)

- EFARS (Engineer Federal Acquisition Regulation
Supplement)

- ER 37-2-10 (Accounting and Reporting Civil Works Activities)

- ER 405-1-12 (Real Estate Handbook)

- ER 500-1-1 (Natural Disaster Procedures)

- ER 1105-2-100 (Guidance for Conducting Civil Works Planning
Studies)

- ER 1165-2-30 (Acceptance and Return of Required, Contributed or
Advanced Funds for Construction or Operation)

- ER 1165-2-120 (Reimbursement for Advance Non-Federal
Construction of Federally Authorized Harbor and
Inland Harbor Improvements)

- ER 1165-2-131 (Project Cooperation Agreements for New Start
Construction Projects)

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APPENDIX B

Pro-Forma Entries For Contributed Funds

96X8862

(COEMIS Appropriation FW)

30-B-1. To record receipt of Contributed Funds check. Establish accounts receivable with COEMIS transaction code "DW"

Dr: 113.300 Appropriation Refund

Cr: 138.100 Completed and In Progress Projects
(96X3121,3122,3112 or 3125)

Cr: 162.000 Credits to Operation (96X3123)

Note: The entry of appropriation designator "3112" automatically updates 110 records for general ledger (GL)138.1. If GL 162.0 is to be updated, a "VE" transaction must be made to transfer \$amounts from GL 138.1 to 162.0.

30-B-2. To record receipt of Contributed Funds check. Establish collection with COEMIS transaction code "GL". The "GL" transaction will reference the "DW" transaction above.

Dr: 131.260 Available Special and Trust Fund Receipt
Deposited

813.000 Undeposited Collections

Cr: 113.300 Appropriation Refund
844.200 Collections

30-B-3. To record funds in COEMIS. Transaction code "AD" is entered to COEMIS upon receipt of the confirmed deposit from the Federal Reserve Bank or authorized depository.

Dr: 110.000 Funds with Treasury

Cr: 131.210 Unobligated Allotment

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- * 30-B-4. Return of Contributed Funds. Establish a disbursement to the non-Federal sponsor with COEMIS transaction code "PD".

Dr:	131.210	Unobligated Allotment	
	162.000	Credit to Operation (96X3123 and 3112)	
	138.100	Completed and In Progress Projects (96X3121	
3112 and 3125)			
	844.600	Gross Disbursement	
	Cr.	110.000	Funds with Treasury
		131.260	Available Special and Trust Funds Receipt
Deposited			
		844.100	Check Issue

30-B-5. The COEMIS update to general ledger 143 for transaction codes "DW" and "AD" have been eliminated; therefore, if advance funds (para 30-1id) are accepted for projects or different project purposes, a journal entry (COEMIS "VE" transaction) to debit general ledger 138.1 or 162.0 and credit general ledger 143 must be made. Once the project has been approved for construction, the journal entry must be reversed.

30-B-6. Examples of the above civil accounting transaction codes are exhibited in EP 37-2-1, chapter 5.

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APPENDIX C

Pro-Forma Entries For Escrow Accounts

(COEMIS Appropriation FL)

30-C-1. Establish FL appropriation with COEMIS F&A data base maintenance transaction code 5420 to link with the ENG Form 3011a (auto) report and transaction code 5020 to establish the 200 record. Reference F&A Standard Computer Subsystem Civil Works Activities User*s Manual EP 37-26-1.

30-C-2. To record Deposit in Escrow Account by sponsor. Establish with COEMIS F&A transaction code "EK".

Dr: 119.00 Contributed or Advance Held in Escrow

Cr: 143.00 Advances Received for Construction,
Emergency Activities, and Operation and Maintenance

30-C-3. To record withdrawal from Escrow for deposit in Contributed Funds 96X8862 or refund of Escrow account balance to sponsor, use negative \$amount transaction code "EK".

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APPENDIX D

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SAMPLE
ACCOUNTING TRANSFER ENTRY/REFERENCE DOCUMENT

DISTRICT NAME: FOA WORK ALLOWANCE TRANSFER COST TRANSFER OTHER (Specify) _____

DEBTOR FIELD UNIT: _____ FIELD NO.: _____ DATE: _____

CREDITOR FIELD UNIT: _____ FIELD NO.: _____ DATE: _____

REMARKS: _____

THE ARTICLES OR SERVICES HAVE BEEN RECEIVED AS STATED BELOW
(if needed) THE FOLLOWING ACCOUNT(S) IS/ARE CORRECT
(if needed)

DESCRIPTION (Articles or Services): _____

To record the unfunded contribution by Local Sponsor Creditable to Project Costs

Acc't element 34-36 and 56-58 are exemplary only FOAs should insert appropriate accounting element/field type

DISTRICT CODE	ORGANIZATION CODE	DATE	BATCH NUMBER	RECORD CODE	PAY CODE	TRANSACTION CODE	R/P/C	OFFICE CODE	APPROPRIATION CODE	PROJ LOC	FEAT CT NO	SUB ACCT	IDENTI-PIER	TASK COST ACCT. CODE	TASK	ACCTS ELEM	ORG CODE	OBJECT CLASS	AMOUNT	DOCUMENT NUMBER																																																																												
																					YR	MO	DA																																																																									
1	3	90	11	20	19	20	21	22	23	24	25	26	27	28	29	30	31	32	33	34	35	36	37	38	39	40	41	42	43	44	45	46	47	48	49	50	51	52	53	54	55	56	57	58	59	60	61	62	63	64	65	66	67	68	69	70	71	72	73	74	75	76	77	78	79	80	81	82	83	84	85	86	87	88	89	90	91	92	93	94	95	96	97	98	99	00										
2		90	11	20	19	20	21	22	23	24	25	26	27	28	29	30	31	32	33	34	35	36	37	38	39	40	41	42	43	44	45	46	47	48	49	50	51	52	53	54	55	56	57	58	59	60	61	62	63	64	65	66	67	68	69	70	71	72	73	74	75	76	77	78	79	80	81	82	83	84	85	86	87	88	89	90	91	92	93	94	95	96	97	98	99	00										
2		90	12	01	19	10	11	12	13	14	15	16	17	18	19	20	21	22	23	24	25	26	27	28	29	30	31	32	33	34	35	36	37	38	39	40	41	42	43	44	45	46	47	48	49	50	51	52	53	54	55	56	57	58	59	60	61	62	63	64	65	66	67	68	69	70	71	72	73	74	75	76	77	78	79	80	81	82	83	84	85	86	87	88	89	90	91	92	93	94	95	96	97	98	99	00
2		90	12	01	19	10	11	12	13	14	15	16	17	18	19	20	21	22	23	24	25	26	27	28	29	30	31	32	33	34	35	36	37	38	39	40	41	42	43	44	45	46	47	48	49	50	51	52	53	54	55	56	57	58	59	60	61	62	63	64	65	66	67	68	69	70	71	72	73	74	75	76	77	78	79	80	81	82	83	84	85	86	87	88	89	90	91	92	93	94	95	96	97	98	99	00

ACCOUNTING DISTRIBUTION MADE BY: _____ DATE: Sept 1, 90

TOTAL AMOUNT: _____

TB _____ POSTED BY _____

ENG FORM 4479 EDITION OF 1 MAY 93 MAY BE UMD.

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APPENDIX E

Final Accounting Report

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

Sample Feasibility Final Accounting Report

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

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

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

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

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

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CHAPTER 31

ACCOUNTING TREATMENT FOR MULTIPLE-PURPOSE PROJECTS

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CHAPTER 31

ACCOUNTING TREATMENT FOR MULTIPLE-PURPOSE PROJECTS

31-1. General.

a. When a multiple-purpose project is authorized and funded by Congress, the authorization includes the purposes for which the project is to be constructed. "Multiple-Purpose Projects" is defined as relating to all projects which contain any authorized reimbursable purpose or purposes, regardless of budgetary classification. Commonly authorized purposes are:

Power	Fish & Wildlife
Flood Control	Navigation
Irrigation	Water Supply
Low Flow Regulation	Recreation

b. The project will include purposes which are reimbursable and non-reimbursable. Construction costs of reimbursable purposes including Interest During Construction (IDC) will be repaid to the Corps of Engineers by another agency or local purchaser. Nonreimbursable costs are borne entirely by the U.S. Treasury.

c. The project will have costs which are both specific and joint. Specific costs are related to or for the benefit of only one purpose, whereas joint costs are shared by all authorized purposes of the project. Generally, feature accounts determine the purpose of the cost and whether or not that cost is specific or joint; however, costs incurred for only one purpose under any feature should be separately identified and allocated to only that purpose. Purposes not included in project authorization do not share joint costs unless there is a post-authorization change.

d. Joint costs are distributed to individual purposes of a project using joint allocation percentages. These percentages are contained in the Cost Allocation Study prepared in accordance with ER 1105-2-100, "Cost Allocation for Multiple-Purpose Projects". There is one set of percentages for construction costs and another for O&M. Care must be exercised to use the percentages appropriate for the task being performed. Distributions of joint costs for transfers to Plant-In-Service, additions, retirements and depreciation will be made using construction percentages even when funded under O&M General.

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* e. Special requirements exist regarding reimbursable projects, particularly projects on which electric power is produced by the government for sale to the public. These requirements include recovery of the government investment, computing interest on the government investment and on government funds applied to operation and maintenance, and computing depreciation.

f. For power projects compound interest will be computed on the unamortized government investment in project facilities at the rate which was used in the justification data submitted to the Congress in support of the initial request for construction funds. Compound interest will also be computed where interest during operations has not been paid, either by the marketing agency or the local purchaser of the Corps project output. The annual interest rate for both unpaid interest during operations and O&M expenses will be the current annual interest rate determined by the U.S. Treasury Department for the relevant fiscal year. This annual interest rate will be furnished by engineer circular annually and should be in agreement with the rate furnished by the Department of Energy to the marketing agencies.

g. Where storage space for water supply in Corps of Engineers projects is provided under the authority of the Water Supply Act of 1958, as amended, the interest rate for the portion of the project applicable to water supply will be determined as prescribed by that Act.

h. Where project purposes include hydroelectric power production delivered to Department of Energy marketing agencies for resale under the authority of the Flood Control Act of 1944, and interest rates developed using Department of Energy criteria differ from those in paragraph (f) above, rates for the power purpose only will be based on the Department of Energy criteria. These rates will be used in adjusting the IDC figures once the portion of the project for power is known, and in computing Interest During Operation on the project's unpaid investment cost. Investment cost includes cost of initial construction, capitalized additions and/or betterments, capitalized major replacements, and IDC. Interest computed before the plant goes in service will be capitalized as IDC.

31-2. Applicability.

a. Whenever it is necessary to account for interest or depreciation for any part of a reimbursable project, subdivisions of the accounts for interest and depreciation must be maintained

* to segregate those costs which are applicable to the reimbursable purposes from those which are nonreimbursable.

b. Interest, depreciation and investment recovery factors do not enter into the data to be incorporated in budget and program submissions. These factors will not be included in the "work accounts" of the project.

c. Regardless of budgetary classifications, multiple purpose projects shall have cost records distinguishing between specific facilities and joint facilities. The specific and joint facilities will be further broken down by feature and subfeature levels.

31-3. Timing of Transfers to Plant-In-Service (PIS)

a. The various purposes of a project will be considered in service progressively as each purpose is essentially completed and available for serving the intended function which justified its inclusion in the project.

b. Transfers to PIS will be effected for specific features, subfeatures, or units serving a project purpose, plus the related portion of joint facilities on the basis of completion to the point of availability to serve the project purpose (exceptions are explained below). Such transfers will be made as of the end of the month in which physical completion occurs. The in-service date for PIS will be considered as the first of the month following the availability to serve the project purpose, at which time interest during construction ceases and interest charged to operations commences on all construction costs pertinent to that purpose. Cost of boundary line survey and marking, when performed under the maintenance feature, Operation and Maintenance appropriation, will be transferred to PIS at the close of each fiscal Year.

c. All specific and joint costs related to water supply are transferred when operational, regardless of the status of the other purposes.

d. Exceptions to total purpose transfers to PIS.

(1) Power Purpose. Incremental transfers of construction cost to PIS for specific power facilities, joint use facilities allocated to power and related interest during construction will be determined as follows. Calculate the ratio for each unit (as a separate purpose) of a multi-unit installation, based on the

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- * nameplate kilowatt rating for each unit, to all the units scheduled initially as a part of a continuous construction schedule. Then, on the last day of the month in which a unit becomes available for service, its ratio will be taken of the estimated total cost of the specific power facilities, the estimated total cost of the joint use facilities allocated to power, and of the actual interest charged to construction related to the power purpose.

(2) Recreation Purpose. Incremental transfers of construction cost to PIS for specific recreation facilities and joint use facilities allocated to recreation and related interest during construction will be determined as follows: Calculate the ratio of each major development area separately and the ratio of the total of the minor development areas to all the areas scheduled as part of the project authorization. A major area is one with a cost of \$100,000 or equal to five percent of the total recreation cost, whichever is greater. Then, on the last day of the month in which an area becomes available for service, its ratio will be taken of the estimated total cost of the specific recreation facilities, the estimated total cost of the joint use facilities allocated to recreation and of the actual interest charged to construction related to the recreation purpose.

(3) As of the first of the following month, interest as a charge to construction ceases and interest charged to operations commences on such increments of construction transferred to PIS, as described above.

e. The costs transferred to PIS will be the total estimated cost of the specific facilities being transferred, the portion of the total estimated joint use facilities cost allocated to that purpose plus the related portion of interest charged during construction. Generally, all project purposes are already in service at the time the final power unit is placed on-line, at which time PIS accounts for all specific and joint use facilities will be adjusted to agree with actual costs. In the event that facilities for one or more other major purposes (purposes to which joint use costs are allocated) are not in service when the last power unit is placed on-line, such adjustment of PIS accounts will be deferred until such purposes are in service. There is not a deferral to PIS for facilities related to purposes for which joint costs are not allocated and which were not included in the project authorization, such as recreation facilities added by authority of general legislation (e.g., the Flood Control Act of 1944). After major project purposes are in service and PIS accounts have been adjusted to reflect actual

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- * costs, additional construction costs incurred will be transferred at the end of each fiscal year prior to closing the accounts. In determining the related amount of joint cost to be transferred, care will be exercised to ensure that cost allocations to specific purposes are made in conformance with the bases contained in the Cost Allocation Study.

f. When the firm or final allocation for a multiple purpose project is received, the retroactive adjustments will be based upon the actual costs incurred. If the final allocation percentages differ only by one-half of a percent, no adjustment is necessary. Where the deviation is greater than one-half of a percent, a subsequent refinement shall be made in the computations.

31-4. Completion Reports. ENG Form 3013 (Work Order/Completion Report) will be prepared and processed in accordance with the provisions of Chapter 6 when features, subfeatures, or components under the features 01 through 20 have been physically completed. At this time costs accumulated in distributive features 30, 31, 50, 51, 52, 53, and 71.1, etc. must be distributed to appropriate plant features. Where project records provide an inadequate basis for the distribution, an engineering analysis and determination will be made. This analysis and determination will be performed by technical personnel who possess adequate knowledge of the project involved.

a. PIS amounts are recorded in feature account 78 with identification of features 01 through 20. Each account is also identified as to whether the cost is specific or joint and the purpose to which related. Costs being transferred are not removed from the account where initially recorded, but transfer is accomplished through use of the 88 feature which is a credit to GL 107. Construction costs will maintain identity as originally recorded.

The structure of the 78 and 88 accounts is detailed in EP 37-26-1 dated 1 Apr 87, Chapter 7.

(1) As a minimum, cost recorded in the 88 account will reflect the following breakdown:

(a) Direct construction costs (hired labor, contractors' earnings including land payments, materials, and applied construction facilities).

(b) Engineering and design.

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- * (c) Supervision and administration.
- (d) Other distributive costs.
- (e) Interest during construction.
- (2) As a minimum, cost recorded in the 78 account will reflect the following breakdown:
 - (a) Land acquisition payments.
 - (b) Land acquisition expense.
 - (c) Construction costs (direct construction costs, engineering, design, supervision, administration, and other distributive costs).
 - (d) Interest during construction.
 - (e) Retirement credits.

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 PIS, and the related General Ledger control accounts.

b. Construction costs in connection with projects which are transferred after completion to other agencies or to local interests will be transferred to General Ledger 133.9. Projects are transferred to other agencies or local interests from the construction Work-in-Progress account when the following conditions are met:

- (1) 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)
- (2) Final costs for the items to be transferred have been recorded.

31-5. Interest During Construction.

a. Power.

- (1) During the period of constructing a project

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* or additions thereto, interest on the costs of construction, including land costs, and other project costs related to construction (e.g., the net changes during the period in accounts for construction facilities, stores, engineering, design supervision and administration) for each month will be computed as simple interest from the middle of that month until the end of the current fiscal year. Interest on previously accounted costs including accumulated interest will be compounded annually on the last day of each fiscal year and on the date of transfer to PIS. Interest during construction is computed for all purposes except water supply at the project authorized rate. Construction is initiated when land is purchased or a construction contract is awarded, whichever occurs first. After transfer to PIS, interest will be charged in relation to the additional actual costs incurred for accomplishing final completion of the feature, subfeature or unit serving a project, in the same manner as for initial construction; however, it will be accounted for as interest charged to operations. Interest will be based on all accumulated costs including previous interest costs and excluding costs incurred under contributions in aid of construction from other than Federal Agencies. Interest during construction will be recorded in the accounts not later than the end of each current fiscal year. Interest cost will not be applied directly to the work order accounts, but will be held in Account 71.1 and 671.1 (GL 107 Undistributed Interest During Construction), until the work is transferred to PIS. At that time, the applicable portion of the interest in Account 71.1 and 671.1 (GL 107), together with the other costs representing the completed work will be transferred to the appropriate PIS accounts. The contra credit for interest cost charged to construction will be reflected in Account 92 or 692 (GL 134 Interest on Government Investment) as applicable. All entries to accounts for interest during construction will be supported by working papers showing applicable computations of current charges and allocations.

(2) Additions and Replacements. The policy on additions and replacements signed by the Department of Energy and the Acting Assistant Secretary of the Army (Civil Works) in 1984 provides that each addition and replacement will be repaid by the Power Marketing Agency at the rate of interest applicable to the fiscal year in which construction is initiated or the addition or replacement is purchased.

(a) If the addition or replacement is completed within one fiscal year, interest to operations will be computed. The authorized interest rate for the item will be the rate applicable to the fiscal year the item was constructed. PIS records will be structured in order to identify the various interest rates. *

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* (b) If the addition or replacement requires more than one year to complete, the item will accrue interest during construction from the time construction begins, and will be charged until such facility is transferred to PIS. At the end of the fiscal year prior to completion, the interest obligation shall be added to the cost of the facility to be charged interest for subsequent periods. Upon completion, interest during construction and the construction cost will be transferred to PIS.

b. Water Supply. The Water Supply Act of 1958 as amended by the Water Resources Act of 1986 requires that before construction or modification of any project including water supply provisions for present demand is initiated, state or local interests shall agree to pay for the cost of such provisions. For Corps of Engineers projects, the Secretary of the Army may permit the full non-Federal contribution to be made, without interest, during construction of the project, or, with interest, over a period of not more than 30 years from the date of completion, with repayment contracts providing for recalculation of the interest rate at five-year intervals. Interest to construction will be recorded at the rate specified in the water supply contract.

c. Irrigation. Interest is not required to be repaid by irrigators. Only the Federal construction costs are required to be repaid. Irrigation costs above the water users* ability to pay are to be repaid by revenues from surplus hydroelectric power sales and other miscellaneous project revenues without an interest charge.

31-6. Interest Charged to Operations.

a. The bases for interest charges to operations are the net investment in fixed assets, and the net income or expense of the year exclusive of current year interest and exclusive of costs incurred under contributions from other than Federal agencies. The procedures outlined below provide for an orderly computation of interest. The amount of interest will be recorded in the accounts not later than the end of each current fiscal year. All entries for interest charges to operations will be supported by working papers showing applicable computations and allocations.

b. Prior to computing the interest to be charged to operations, direct operating costs and income will be allocated and transferred from current fiscal year accounts to GL 136, Non-reimbursable Costs and to GL 137.1, Results from Operations, as

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applicable. After the above has been accomplished, the following sequence of interest computations will be made to determine the amount of interest to be charged to operations:

(1) For Account 137, Status of Cost Recovery-Reimbursable Costs, compute interest at:

(a) one-half the current year rate on the net total of the current year project expenses and income reflected in Account 137.1, excluding from the account the amounts of current year depreciation and amortization expense and the income reported by the marketing agency as allocated to the Corps* projects. The above excluded income amounts are considered in Account 135.2 Funds Returned to U.S. Treasury by Other Agencies.

(b) one-half the current year rate on the net change during the year in Account 137.2. (Current rate)

(c) the full rate on balances at end of the preceding year in each Account 137.-. The interest rate used will be the authorized rate.

The result of these computations will normally be interest charged to reimbursable operations.

(2) Compute inverse (negative) interest on the current fiscal year charges recorded in Account 135.2 applicable to income collected by the marketing agencies for the reimbursable functions of the projects. Normally this interest will be computed at the full current rate for the period from the day following the date the income is allocated to the Corps of Engineers project to the end of the current fiscal year. Otherwise, interest will be computed in accordance with specific agreements between the Corps of Engineers and the marketing agencies. The resultant amount of interest will be credited to reimbursable operations.

(3) For the net unrecovered investment, compute interest as follows:

(a) For multiple purpose project accounts subsidiary to Accounts 101.1 through 101.4 PIS, as applicable, compute interest at full authorized rate on the net total of the balances as of the end of the preceding fiscal year, and compute interest on current fiscal year changes on the same basis provided for initial construction (Authorized Rate).

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* (b) Compute interest at the full rate, established for the initial project, on the net total of the balances as of the end of the preceding fiscal year, and at one-half the full current year changes, except as noted below, in the project accounts which are subsidiary to the following General Ledger accounts:

- 102. Provision for Depreciation, PIS. Exclude current fiscal year depreciation charges in this account when computing interest on current fiscal year charges.

- 108. Retirement Work in Progress.

- 179. Deferred and Other Undistributed Items.

(c) The resultant amount from these computations will be allocated to all the purposes of the project in proportion to the unrecovered construction investment in the various purposes.

31-7. Depreciation. All multiple purpose project PIS, other than fee-simple land payments, will be subject to depreciation as defined in description of GL 102. Depreciation will be based on book cost of PIS, including interest during construction and contributions in aid of construction. Effective 1 Oct 1989, with the approval of the General Accounting Office, the straight line method of depreciation is used. Annual rates will be applied to PIS accounts and such rates will be based on the estimated service lives of the depreciable assets. All depreciation will be recorded under the O&M appropriation and will be classified by project purpose. Each plant feature and subfeature account will provide the basis for classification.

31-8. Acquisition Work Orders (AWO). Capitalized items include new items, additions and betterments, that meet the criteria in chapter 1, paragraph 1-13d. Additions include facilities added to the original structure or item of operating equipment, but not replacing existing portions thereof. Betterments include improvements to structures or items of operating equipment by substitution or modification of portions of the existing property. When renewals or replacements have substantially greater capacity than that of the original parts renewed or replaced, the estimated portion of the cost of such renewal or replacement in excess of the estimated cost of replacing the original parts should be classified as betterments. All AWOs under the O&M appropriation are recorded in the maintenance accounts GL 107. Boundary line survey and marking costs chargeable to Account 21.3-, Reservoirs, will be transferred to PIS at the close of each year. The cost of property

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- * 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. Allocations to the joint purposes will be based on the Construction General allocation percentages, even though financed under O&M.

31-9. Retirement Work in Progress (RWO). The accounts under this caption are applicable only to multiple purpose projects. They will be supported by subsidiary accounts for each project. 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 account. Removal costs shall be considered in determining the loss or gain on retirements.

a. The amounts pertaining to each work order for other than land will be transferred to Account 102, Provision for Depreciation and Amortization, when the work order is completed. The RWO breakdown under GL 102 will consist of the book cost, costs incurred to retire the plant, and salvage credits.

b. For retirement work orders relating to fee-owned land, the amounts reflecting the purchase price and other elements of retirement work will be transferred to Account 136.6, Non-Reimbursable Costs - Net Gain or Loss on Retirement of Land (Multiple-Purpose Projects), and 137.2, Status of Cost Recovery - Reimbursable Costs = Net Gain or Loss on Retirement of Land (Multiple-Purpose Projects) as applicable. Acquisition expenses and interest charged to construction relating to fee-owned land retired will not be transferred from PIS accounts but will be amortized over the life of the project.

31-10. Cost and Investment Recovery.

a. The legal requirements with respect to plant used for the production of salable power or other reimbursable services are that the rates charged for such power or services be sufficient to recover the government investment allocated to the reimbursable portion of the project over a reasonable period of years. Usually, the period of such recovery does not extend to the same period as estimated for the useful service life of the project. The gross investment recovery is reflected by the sum of Accounts 102, Provision for Depreciation and Amortization, PIS; and GL 137.1 and GL 137.2.

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- * b. The income of the reimbursable functions of the project, less the amounts of expense, depreciation and amortization, and interest charged to operations, will be reflected in GL 137.1, Results from Operations. In addition, the net gain or loss on retirement of land relating to reimbursable functions will be reflected in GL 137.2, Gain or Loss on Retirement of Land (multiple-purpose projects). The sum of GL 137.1 and 137.2 will reflect the net recovery of costs on an operating cost basis, including amounts for depreciation and amortization of PIS.

31-11. Allocation of Actual Operation and Maintenance Expenses

a. Basis. The basis for allocating actual costs for multiple-purpose projects to the various functions served is for engineering determination and is contained in the basic project cost allocation as outlined in ER 11050-2-100.

b. Procedure.

(1) Actual operating expenses will be recorded in the project cost records under the 01 through 19 series of accounts. Such accounts, except account 19, Supervision and Administration, can generally be readily identified with specific or joint use facilities. Similar identification of operating supervision and administration costs, Account 19, can be obtained by worksheet distribution thereof to all other operating expense accounts. Operating expenses applicable to joint use facilities will be allocated to the various project purposes on the basis of allocation of joint operation and maintenance costs in the basic cost allocation study.

(2) Actual maintenance expenses will be recorded under the 20 through 35 series of accounts; and, for major and minor rehabilitation, under the 01 through 53 series of accounts. These accounts can be readily identified with specific or joint use facilities. Maintenance expenses applicable to joint use facilities, excluding costs relating to additions to or retirements of PIS, will be allocated to project purposes on the basis of the allocation of operation and maintenance expense contained in the basic cost allocation study. Joint use maintenance expenses applicable to additions to or retirements of PIS will be allocated to project purposes in accordance with the allocation of construction costs in the basic project cost allocation study.

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* 31-12. Capital Plant Accounting, Additions, Replacements, Major Repairs, and Betterments.

a. General. Estimating, budgeting, accounting, and reporting of all elements of plant costs will be in conformance with the uniform list of plant items and retirement units and related service lives prescribed in Appendix A.

b. Capital Plant Records. Project PIS will be inventoried at the level of principal items and sub-items prescribed for each feature and subfeature account, and the inventories will be priced. Such priced inventories will constitute capital plant records. If the project construction and operating records do not contain adequate data for determination of the plant inventory list, a physical count of the items will be required. Capital plant records should be maintained in such a manner that data may be available with respect to major plant additions, replacements, and retirements for future plant mortality studies, etc.

c. Pricing Capital Plant Inventories.

(1) General. Priced inventories for each project plant feature and subfeature account will reflect balances or related PIS accounts. The elements of construction or acquisition (including installation when applicable) cost (including contributions in aid of construction) and interest during construction will be separately priced for each feature and subfeature.

(2) Pricing Bases.

(a) Construction or Acquisition Costs.

1 General. The basic cost of each item in the plant inventory will be direct construction or acquisition cost thereof. Distributive costs (E&D, S&A, etc,) applicable to each feature or subfeature will be assigned to individual plant items on the basis of such direct cost. When project records are not adequate for assignment of cost to plant items, the construction cost of a feature or subfeature will be assigned to applicable plant items by engineering analysis and determination. Such assignment of cost should be performed by qualified technical personnel who possess adequate knowledge of the project involved, applying such knowledge with judgment and discretion. *

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* 2 Progressive Interim Transfers to PIS. Interim plant inventories will be prepared to reflect total PIS or available for service as of each progressive in-service date during the continuously scheduled construction program. Except at the final interim progressive in-service date, all interim inventories will reflect the portion of total estimated project construction cost in PIS accounts. The final interim inventory will reflect the total actual construction cost incurred to the final in-service date. The basis for pricing of individual interim inventory items will be either the estimated or actual direct construction cost assignable thereto, as applicable. At each fiscal year-end, the final interim inventory will be updated to include additional costs transferred to PIS at the fiscal year-end.

3 Updating Plant Inventories. After the final interim in-service date, the project plant inventory will be updated at each fiscal year-end to reflect changes to PIS resulting from routine retirements, additions, or replacements of plant during the fiscal year. Basis for pricing individual items added to PIS will be construction or acquisition cost reflected in the applicable maintenance work order cost accounts. Plant items will be retired from service at the construction or acquisition cost indicated therefor in current capital plant records, and the next updated inventory will reflect such retirements.

4 Separately Authorized Modifications. When additions or replacements of plant result from separately authorized project modifications, individual plant items added will be priced in the same manner as initial project construction, as set forth above. Pricing of items removed from service as the result of such modifications will be the same as for routine retirements.

(b) Interest During Construction. Total interest during construction included in each PIS feature or subfeature account will be assigned to applicable plant items in service on the basis of the total construction or acquisition cost of each item.

(c) Plant Additions, Replacements, Betterments, Retirements, and Major Repairs. The cost of such activities, whether funded under the Operation and Maintenance appropriation or the rehabilitation category of the Construction, General appropriation, shall be accounted for as either capital plant costs or maintenance expense in accordance with the provisions of Appendix A. *

* 31-13. Composite Service Lives.

a. General. Composite plant service lives will be established for each plant feature or subfeature account to provide the bases for depreciation and amortization computations. Composite service lives will be computed on the basis of priced plant inventories and the service lives prescribed for principal plant items in Appendix A, using the procedure depicted in Illustration 31/1.

b. Interim Composite Service Lives - Estimated Cost. Composite service lives will be established no later than the initial progressive in-service date for interim use during the progressive project in-service period. Computation of interim composite lives will be based upon the total estimated construction cost assigned to each plant inventory item of each feature and subfeature plant account, and the applicable service lives prescribed in Appendix A. If, with respect to one or more project features or subfeatures or the total project, the scope of the construction program and/or the estimated construction cost is revised during the construction period to the extent that interim composite service lives would be changed, such interim lives will be recomputed and the revised interim lives will be used thereafter.

c. Final Composite Service Lives - Actual Cost. Upon final progressive interim transfer to PIS, final composite service lives will be computed substituting actual total construction cost for estimated total cost. The final composite lives will be used thereafter. Retroactive depreciation adjustments based on the recomputed service lives will not be made without prior approval of the Chief of Engineers. In the event such adjustments are considered warranted, request for approval thereof will be submitted to HQUSACE (CERM-F), WASH DC 20314-1000, citing all pertinent information.

d. Updating and Recomputing Final Composite Lives. Such service lives will be updated and recomputed only when the nature of additions, retirements, or replacements of capital plant would materially affect the composite lives of one or more features or subfeatures. Such recomputed service lives will be effective as of the date of the change in capital plant which resulted in the recomputation, and will not be applied retroactively.

e. Submission Procedure. Two copies of the initial interim composite life computations for each project, in the format of Illustration 31/1, will be submitted to HQUSACE (CERN-F) within

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- * 90 days after the initial project in-service date. Also, two copies of the basic final composite life computations will be submitted within 90 days after the final progressive in-service date. One copy of each submittal will be marked for HQUSACE (CECW-OM), WASH DC 20314-1000, and the other to HQUSACE (CERM-F), WASH DC 20314-1000.

31-14. End-of-Year Checklist.

a. Before Closing Month of September:

(1) Verify Chart B, general ledgers, and cost records are in balance.

(2) Verify purpose codes for each charge number are established and correct.

(3) Verify O&M Gen accounts assigned GL 107 are correct.

b. After Closing Month of September:

(1) Distribute 50, 51, 52, 53, 650, 651, 652, and 653 to appropriate permanent features.

(2) Record payment to states.

(3) Record income from power marketing agency, headwater benefits, and income from power used by the project.

(4) Compute and record interest to operations and interest during construction.

(5) Compute and record depreciation.

c. After Processing End-of-Year:

(1) Verify GLs 171, 161, 162, and 163 have a zero balance.

(2) Verify Chart B, general ledgers and cost records are in balance.

(3) Prepare and mail financial statements. (Suggested format at Appendix B.)

31-15. Pro-Forma Entries for Multiple-Purpose Projects

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- * a. To Record Interest on Net Investment:
- Dr: 171 Operation and Maintenance Expense.
Cr: 134 Interest on Government Investment.
Entry will be supported by interest computations.
- b. To Record Interest Capitalized:
- Dr: 107 Construction Work in Progress - (Cost Account -
Undistributed Interest During Construction).
Cr: 134 Interest on Government Investment.
Entry will be supported by interest computations
- c. To Record Depreciation on Plant, Property, and
Equipment:
- Dr: 171 Operation and Maintenance Expense.
Cr: 102 Provisions for Depreciation - Plant in
Service.
Entry will be supported by depreciation computations
- d. To Record Collections Made by Other Government
Agencies:
- Dr: 135.2 Funds Returned to Treasury by Other
Government Agencies.
Cr: 161 Operating Income.
162 Credits to Operations.
163 Nonoperating Income.
Entry is normally supported by interagency agreements, etc.
- e. To Close Income Accounts:
- Dr: 161 Operating Income.
162 Credits to Operations.
163 Nonoperating Income.
Cr: 136.- (Non-reimbursable Costs).
137.1 Results from Operations.
137.3 Investment Recovery on Non-Revenue Purposes
or Non-Multiple-Purpose Projects.

For revenue producing operations, close the income accounts to 137.1, Results from Operations; for reimbursable purpose without producing operations, all applicable non-operating income should be closed to 137.3; for all others, use only 136.- (Non-reimbursable Costs).

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* f. To Close Expense Accounts:

Dr: 136.- (Non-reimbursable Costs).
137.1 Results from Operations.
137.3 Investment Recovery on Non-Revenue Purposes
or Non-Multiple-Purpose Projects.
Cr: 171 Operation and Maintenance Expense.

For revenue-producing operations, close the applicable expenses to 137.1, Results from Operations; for reimbursable purposes without revenue-producing operations, close the applicable expenses (depreciation) to 137.3; for all others, use only 136.- (Nonreimbursable Costs).

g. Transfer of Completed Construction Work in Progress to PIS:

Dr: 101.- Plant-in-Service.
Cr: 107 Construction Work in Progress.
Entry will be supported by work order completion reports.

h. Retirement of PIS:

(1) Transfer of Book Cost of Plant to be retired to Retirement Work in Process.

Dr: 108.1 Plant, Property & Equipment in Process of Retirement.
Cr: 101.- Plant-in-Service.
Entry will be supported by authorization for retirement.

(2) Completion of Retirement:

(a) Land only

Dr: 108.3 Retirement Receipts.
136.6 Non-reimb Costs-Net Gain or Loss on Retirement of Land (Multiple-Purpose Projects).
137.2 Reimb Costs-Net Gain or Loss on Retirement of Land (Multiple-Purpose Projects).
Cr: 108.1 Plant, Property and Equipment in Process of Retirement.
108.2 Retirement Work.

This entry will be used when a loss is incurred. In case of a gain on retirement, Accounts 136.6 and 137.2 would be credited.

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* (b) Other than Land:

Dr: 102 Provision for Depreciation, PIS.
108.3 Retirement Receipts.

Cr: 108.1 Plant, Property and Equipment in
Process of Retirement.
108.2 Retirement Work.

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APPENDIX A

LIST OF PLANT ITEMS AND RETIREMENT UNITS OF PROPERTY WITH SERVICE LIVES FOR CORPS OF ENGINEERS MULTIPLE-PURPOSE PROJECTS

31-A-1. Plant Items.

a. General. The list of plant items will provide the framework for detailed capital plant records (inventories) of project plant in service, and, in conjunction with the related plant service lives, provide the basis for establishment of composite depreciation rates. The listed plant items consist of principal items and subitems. Although the subitems generally are assigned the maximum service lives of the principal items under which classified, the capital plant records will be detailed to the subitem level in order to provide a more realistic inventory of capital plant in service.

b. Capital Plant Accounting. This accounting involves the adjustment of PIS accounts and capital plant record to reflect additions to and retirements of plant and equipment, either with or without replacement. In order to avoid undue refinement in capital plant accounting, plant items will consist of retirement units and minor items of property.

31-A-2. Retirement Units. The listed retirement units denote the smallest items or components of plant and equipment which, when added to or retired from PIS, will be accounted for in capital plant accounts. Additions to, or retirements of, plant comprising any combinations of listed retirement units shall be considered as retirement units for capital plant accounting.

31-A-3. Minor Items of Property. All components of plant and equipment which have not been specifically designated as retirement units, including various individual components of a retirement unit, shall be considered as minor items of property. Costs incurred in connection with additions or retirements of minor items will be accounted for as maintenance expense, except as modified in paragraph 31-A-5 below. However, when minor items of property are added to PIS or replaced independently of the retirement units or plant items of which they are a part, the addition or replacement will be accounted for as a capital plant addition or retirement, if the change results in a substantial betterment; i.e., a substantial increase in the efficiency, durability, or capacity of the property affected.

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* 31-A-4. Service Lives and Depreciation. The uniform service lives prescribed for the listed plant items provide the basis for establishment of composite service lives and depreciation rates at the feature and subfeature account level.

31-A-5. Instructions, Retirement Units. The following instructions for application and interpretation of the list of retirement units will be considered as an integral part of the list.

a. The list of plant items and retirement units and related service lives will be applied uniformly to all Corps of Engineers multiple-purpose projects. It is recognized, however, that in unusual or extreme cases, exceptions may be both necessary and desirable. Therefore, when modification of either the list of retirement units or of the established service lives is considered warranted by special circumstances peculiar to a specific project, the proposed modification will be submitted to HQUSACE (CERM-F), WASH DC 20314-1000 for approval.

b. The word "each" or the article "a," "an," or "the," as appropriate, will apply to each retirement unit listed unless specifically precluded by the wording of the retirement unit definition.

c. Plant and equipment for which plant items and retirement units are listed under Feature Account 20, Permanent Operating Equipment, should be included in other features and subfeatures, when applicable. In such cases, the plant items and retirement units prescribed under Account 20 will be used.

d. When retirement units are added to plant, either with or without replacement of existing equipment, the cost thereof will be added to the applicable PIS accounts. Conversely, when retirement units are retired, with or without replacement, the cost of the units so retired will be deducted from PIS accounts.

e. Because of workload and funding considerations, replacement of various components which comprise a complete retirement unit may be scheduled for accomplishment progressively over more than one fiscal year. In such cases, the ultimate replacement of the entire retirement unit shall be treated as a capital plant replacement upon completion.

f. Retirement units for systems, such as power, lighting water, sewerage, and drainage, or for equipment, such as elevators and bridge cranes, will not include such embedded items *

* as piping, conduit, grounding cable, and crane or guide rails, unless such embedded items are specifically provided for in the retirement unit or related plant item descriptions.

g. Definitions.

(1) A lighting or power board is a free standing metal enclosed structure including main and auxiliary circuit breakers, meters, transformers, and similar equipment, and does not include separately mounted power or lighting panels.

(2) A control switchboard is a free standing metal enclosure containing control switches, instruments, relays, and other associated accessories for the control of operating equipment. The concrete buildings classification will include those of steel reinforced poured concrete and pre-stressed concrete slab construction. Buildings of concrete or cinder block, and similar types of construction will be classified as buildings other than concrete.

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 Change 80
 25 Apr 94

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ILLUSTRATION 31/1

SPECIMEN
 COMPUTATION OF COMPOSITE SERVICE LIVES

Account 07.4: Miscellaneous Power Plant Equipment

(1)	(2)	(3)	(4)
BASIC DATA (Simulated)			
Plant Item No (a)	Service Life Years (a)	Plant Cost	Plant Cost Expiring Annually (b)
1	100	\$493,614	\$ 4,936
2	50	6,797	136
3	50	10,182	204
4	35	34,965	999
5	25	31,958	1,278
6	25	68,045	2,722
7	15	<u>-24,738</u>	<u>1,649</u>
Account Total		\$670,299	\$11,924
Composite Life - Years			56.2 (c)

(a) Principal plant items from uniform list.

(b) Annual plant consumption during the estimated service life:
 column 3 divided by column 2.

(c) Account totals, column 3 divided by column 4; rounded to
 nearest one-tenth year.

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Account Number	PRIN-CIPAL ITEM	SUB-ITEM	PLANT ITEMS	SERV LIFE YRS	RETIREMENT UNITS	REMARKS
01	330	1.	<u>LANDS AND DAMAGES</u> Fee Land (Payments to Owners)	-	Each parcel retired or added	Each parcel of land added to, or retired from, project plant will constitute a Retirement Unit. However, because retirement value of land is expected to equal the initial cost, this item will not be depreciated.
		2.	Easements, Lesser Interests, Resettlements and Damages	100	None	Costs of easements, lesser interest, resettlements, damages, and Government cost of acquiring lands and land rights, are not recoverable as retirement (salvage) receipts upon termination of the project. Therefore, these items must be amortized over the project life.
		3.	Land Acquisition Expenses	100	None	
02	330	1.	<u>RELOCATIONS</u> Lands and Damages Fee Land (Payment to Owners)	-	None	Land acquired for the purpose of relocating the property of others is initially acquired by the Government and is subsequently transferred to the owners of the property which requires relocation. In exchange, title to the land upon which the property to be relocated is situated is transferred to the Government. Consequently, the purchase price of the land acquired for the relocation substantially reflects the unrecorded purchase price of the fee-owned land ultimately acquired by the Government as a result of the exchange. The purchase price of fee-land acquired for the relocation should therefore not be amortized. All other costs incurred in connection with relocations represents intangible plant cost to be amortized over the project life.
		a.	Easements, Lesser Interest, Resettlement and Damages	100	None	
		b.	Land Acquisition Expense	100	None	
		c.				
03	332	2.	Construction Cost, including payments for relocations by owners	50	None	
		1.	<u>RESERVOIRS</u> Basic Features, excluding other principal items listed All components not listed elsewhere (Revised)	100	Complete item, including sub-items b-d None	
		a.	Timber Structures	25	Complete item, including sub items a-c	
		b.	Bulkheads		Each structure, complete	
		c.	Retaining Walls		"	
			Docks, Piers, and Mooring Facilities		"	
			Floating Trash Booms, Complete		Each independent facility, Complete	

ER 37-2-10
Change 84
21 Apr 95

Account Number	PRIN-CIPAL ITEM	SUB-ITEM	PLANT ITEMS	SERV LIFE YRS	RETIREMENT UNITS	REMARKS
C of E	FERC					
04	-		<u>DAMS AND OTHER WATER</u>			
041 & 042	332	1.	MAIN DAM AND SPILLWAY Basic Structure, excluding other principal items	100	Complete structure, including subitems a - m	Including outlet conduits, as applicable, when an integral part of the Non-overflow Structure.
		a.	Non-overflow Structure, Complete excluding applicable subitems c-o		Structure, Complete	
		b.	Spillway Structure, Complete excluding applicable subitems c-o		Structure, Complete	Including outlet conduits, as applicable, when an integral part of the Spillway Structure.
		c.	Crane, Complete (excluding Mobile and Crawler type)	50	Crane, Complete	
		d.	Gate, Spillway	50	Gate, Complete	
		e.	Machinery, Gate Hoist	50	Complete System for one gate	
		f.	Power System, excluding Power Boards and Engine Generator Sets 100 - kw and over		Complete System	
		g.	Lighting System, excluding Lighting Board and attached Accessory Equipment		Complete System	
		h.	Lifting Beams	50	Complete Set of all Beams related to Main Dam	Includes lifting beams for outlets.
		i.	Stoplogs and Bulkheads		Complete Set for a particular system, such as for entire spillway	Includes stoplogs and bulkheads for outlets.
		j.	Compressed Air Systems, excluding Compressors 100 cfm and over	40	Complete System	Includes "packaged units" for water and sewage.
		k.	Water System, excluding piping	40	Complete System	Includes "packaged units" for water and sewage.
		l.	Sewer System, excluding piping		None	
		m.	All components not listed elsewhere		Gate, Complete	Applicable only when the outlet works (other than power intake works) are an integral part of the dam structure.
		n.	Gate, Outlet		Complete System for one gate	Applicable only when the outlet works (other than power intake works) are an integral part of the dam structure.
		o.	Machinery, Gate Operating, Outlet	50	Elevator, Complete	Standby power source.
		2.	Elevator, Complete with Operating Mechanism, excluding embedded parts	40	Generator Set, Complete	Does not include unattached air receivers.
		3.	Engine Generator Set, 100 - kw and over	40	Board Complete	Applicable only when the outlet works (other than power intake works) are an integral part of the dam structure. Installed cost of removable portion of trash racks only should be included here.
		4.	Main Power and Lighting Boards, complete with attached Accessory Equipment	35	Compressor, Complete	
		5.	Air Compressors, Complete, 100 cfm and over	25	Each independent facility, complete	
		6.	Floating Trash Boom, Complete	25	Complete Set for one Outlet	
		7.	Reserved	75	Independent system, complete	
		8.	Trash Racks			
		9.	Trash Removal Equipment	40		

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Account Number	PRIN- CIPAL ITEM	SUB- ITEM	PLANT ITEMS	SERV LIFE YRS	RETIREMENT UNITS	REMARKS
043	332	1.	Outlet Works (Exclusive of Power) principal items	100	Complete Item, including subitems a - n Bridge, Complete Tunnel or Conduit, complete	
			a. Steel Access Bridge			
			b. Tunnels and Water Conduits			
			c. Compressed Air System, excluding Compressors 100 cfm and over			
			d. Water System, excluding piping			
			e. Sewer System, excluding piping			
			f. Power System, Excluding Power Board and Engine Generator Sets, 100-kw and over			
			g. Lighting System, excluding Lighting Board and attached Accessory Equipment			
			h. Stilling Basin			
			i. Stoplogs and Bulkheads			
			j. Gate			
			k. Machinery, Gate Operating			
			l. Crane, Complete (excluding Mobile and Crawler types)			
			m. Lifting Beams			
n. All components not listed elsewhere						
044	332	1.	Elevator, Complete with Operating Mechanism excluding embedded parts	40	Elevator, complete	Including applicable portion of the mass concrete structure.
			Engine Generator Sets 100-kw or over			
			Trash Racks			
			Power and Lighting Boards, complete with attached Accessories			
			Air Compressor, complete, 100 cfm or over			
			Timber Access Bridge			
			Roof coverings, 3,000 sq. ft. and over			
			Trash Removal Equipment			
			POWER INTAKE WORKS			
			Basic Features, excluding other principal items			
a. Steel Access Bridge						
b. Tunnels and Water Conduits						
c. Surge Tanks						
d. Penstock						
e. Gates						
f. Machinery, Gate Operating						
044	332	1.	Complete Item, including subitems a - p	100	Complete Item, including subitems a - p Bridge, Complete Tunnels or Conduits, complete Tank, complete Penstock, complete Gate, complete Complete System for one Gate	
			a. Bridge, Complete			
			b. Tunnels or Conduits, complete			
			c. Tank, complete			
			d. Penstock, complete			
			e. Gate, complete			
			f. Complete System for one Gate			
			Board, complete			
			Compressor, complete			
			Bridge, Complete			
Complete roof covering for one building or structure						
Independent system, complete						
044	332	1.	Complete Item, including subitems a - p	100	Complete Item, including subitems a - p Bridge, Complete Tunnels or Conduits, complete Tank, complete Penstock, complete Gate, complete Complete System for one Gate	Does not include unattached air receivers.
			a. Bridge, Complete			
044	332	1.	Complete Item, including subitems a - p	100	Complete Item, including subitems a - p Bridge, Complete Tunnels or Conduits, complete Tank, complete Penstock, complete Gate, complete Complete System for one Gate	Installed cost of removal portion of trash racks only should be included here.
			a. Bridge, Complete			

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Account Number	PRIN-CIPAL ITEM	SUB-ITEM	PLANT ITEMS	SERV LIFE YRS	RETIREMENT UNITS	REMARKS
044	332		POWER INTAKE WORKS (CONT'D) Cranes, complete (excluding Mobile and Crawler types) Stoplogs and Bulkheads Lifting Beams Frames, Concrete or Steel Lighting System, excluding Lighting Boards and attached Accessory Equipment Water System, excluding piping Compressor Air System, excluding compressors 100 cfm and over Power System, excluding Power Boards and Engine Generator Sets 100-kw and over Sewer System, excluding piping All components not listed elsewhere	50 50 40 40	Crane, complete Complete Set for all Intakes Complete Set for all beams related to Power Intakes Complete System Complete System Complete System Complete System Complete System - Package unit None	Including applicable portion of the mass concrete structure.
		8.	Elevators, complete with Operating Mechanism, excluding embedded parts and over	40	Elevator, complete	
		9.	Engine Generator Sets 100-kw and over	40	Generator Set, Complete	Installed cost of removable portion of trash racks only should be included here.
		10.	Trash Racks	75	Complete Set for one Penstock	
		11.	Main Power and Lighting Boards, complete Unit with attached Accessories	35	Board, complete	
		12.	Air Compressors, complete, 100 cfm and over	25	Compressor, complete	Does not include unattached air receivers.
		13.	Timber Flumes	25	Complete System	
		14.	Floating Trash Booms	25	Each independent facility, complete	
		15.	Roof Coverings, 3,000 sq. ft. and over	20	Complete roof covering for one building or structure	
		16.	Trash Removal Equipment	40	Independent system, complete	
045	332		AUXILIARY DAMS Use same property items as prescribed for Account 041 - MAIN DAMS, as applicable		Same retirement items as prescribed for Account 041 - MAIN DAMS as applicable.	
046	332		MUNICIPAL AND INDUSTRIAL WATER DELIVERY FACILITIES Use same property items as prescribed for Account 044 - POWER INTAKE WORKS, as applicable		Same retirement item as prescribed for account 044 - POWER INTAKE WORKS, as applicable.	

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Account Number	PRIN-CIPAL ITEM	SUB-ITEM	PLANT ITEMS	SERV LIFE YRS	RETIREMENT UNITS	REMARKS
05	332		LOCKS Basic Features, excluding other principal items Structure, excluding Timber Structures Gates	50	Complete Item, including subitems a - o Mitre Gate, consisting of right and left Gate Leaves, complete; or gate complete for other type. Complete System for one Gate Control House, complete	
		a.			Building, complete	
		b.			Complete System	
		c.			Complete System	
		d.	Machinery, Gate Operating Control House, separate from Lock Structure		Complete System	
		e.	Operating Buildings, Concrete (excluding replaceable roofs 3,000 sq. ft. and over)		Complete System	
		f.	Water System	40	Complete System	
		g.	Sewer System	40	Complete System	
		h.	Heating and/or Ventilating System		Complete System	
		i.	Filling and Emptying Valves and Operating Equipment		Complete System	
		j.	Lighting System excluding Lighting and attached Accessory Equipment		Complete System	
		k.	Compressed Air System, excluding Compressors 100 cfm and over		Complete System	
		l.	Main Power System, excluding Power Boards and Engine Generator Sets 100-kw and over		Complete System	
		m.	Stoplogs and Bulkheads		Complete System	
		n.	Cranes, complete, excluding Mobile and Crawler types		Complete Set, for all Systems	
		o.	All Components not listed elsewhere	50	Crane, complete	
			Operating Buildings, other than Concrete, not part of Lock Structure, excluding Control Houses, excluding replaceable roofs 3,000 sq. ft. and over per building		None	
	2.		Radio towers, 80 feet and over	50	Building, complete	
	3.		Elevators, complete, with Operating Mechanism, excluding embedded parts and over	50	Tower, complete	
	4.		Engine Generator Sets, 100-kw and over	40	Elevator, complete	
	5.		Main Power, Lighting, and Control Boards, complete with attached accessories	40	Generator Set, complete	
	6.		Air Compressors, complete, 100 cfm and over	35	Board, complete	
	7.		Moorage and Lock Approach Structures	25	Compressor, complete	
	8.		Guide Walls, Dolphins and other Guide Structures, timber	25	Structures, complete	Does not include unattached air receivers.

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Account Number	PRIN-CIPAL ITEM	SUB-ITEM	PLANT ITEMS	SERV LIFE YRS	RETIREMENT UNITS	REMARKS
05	332		LOCKS (CONT'D) Mooring Dolphins and other Facilities for Temporary Moorage of Water-borne Traffic Bulkheads and Retaining Walls Roof Coverings, 3,000 sq. ft. and over per building	20	Structure, complete Structure, complete Complete Roof Covering for one Building or structure	
	9.	a.	Radio communications equipment, location including transmitter, receiver power supplies, auxiliary generators, batteries, cables, and antennas, but excluding land and improvements, buildings, and tower 80 feet and over	15	Complete System	
	10.	b.				
06	(*)		FISH AND WILDLIFE FACILITIES Fishladders Structures, including Collection Channel and Training Walls Weirs Stoplogs Valves, Gates and Operating Machinery Other Fishladder components not listed elsewhere	100	Complete, including subitem a - o	Include all radio or microwave communication equipment provided exclusively for navigational communications. Buildings provided for communications exclusively to be included under Item 1c or 2, above, as applicable.
	1.	a.	Fish Elevator and Fishlocks, complete with Operating Mechanism, excluding embedded parts	50	Independent Structure, complete Complete System for one Fishladder Complete Set for all Fishladders Complete System for one Fishladder	
	2.	b.	Fish Propagation Facilities not otherwise listed		None	
	3.	c.	Wildlife Preservation Facilities not otherwise listed	50	Elevator or Lock, complete	
	4.	d.	Buildings, concrete, excluding replaceable roofs 3,000 sq. ft. and over per building	50	Facility, complete	
	5.	e.	Buildings, other than Concrete, complete, excluding, replaceable roofs, 3,000 sq. ft. and over per building	50	Facility, complete	
	6.		Fish Attraction Water Pumps and Motors under 250 hp	50	Building, complete	
	7.		Pump, Impeller, 1,500 hp and over	30	Building, complete	
	8.		Pump, Impeller, 250-1,499 hp	40	Complete Set of all pumps and motors Impeller, complete	
	9.		Pump motor, Stator Winding, 1,500 hp and over	30	Impeller, complete	
	10.		Pump motor, Stator Winding, 250-1,499 hp	35	Stator Winding, complete (less Stator Iron)	
	11.		Pump motor, Thrust Bearing, 1,500 hp and over	20	Stator Winding, complete (less Stator Iron)	
	12.			35	Thrust Bearing, complete	

(*) May be either FERC Account 331 or 332

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Account Number	PRIN - CIPAL ITEM	SUB - ITEM	PLANT ITEMS	SERV LIFE YRS	RETIREMENT UNITS	REMARKS
06	(*)		<u>FISH AND WILDLIFE FACILITIES (CONTD)</u> Lighting System, excluding Lighting Boards and attached Accessory equipment Main Power System, excluding Power Boards, Engine Generator Sets 100-kw and over and Transformers 1,000 Kvq and over Main Power, Lighting and Control Boards, complete with attached accessories Transformers, Liquid-filled or Air or Gas insulated, 1,000 kva total or more in one or more phases not part of power board Engine Generator Sets, 100-kw or over Air Compressors, complete, 100 cfm and over Roof Coverings, 3,000 sq. ft. or over per building Trucks and Fish Transportation Tanks	50 50 35 40 40 25 20 10	Each Independent System, complete Each Independent System, complete Board, complete Transformer, complete Generator Set, complete Compressor, complete Complete roof covering for one building Truck, complete; or Tank, complete including Refrigeration and Aeration Equipment, if applicable Station, complete Station, complete As applicable	Does not include unattached air receivers.
07	-		As Fish Trapping Station, Concrete complete Fish Trapping Station, Timber, complete As Fingerling By-pass Channels, Systems applicable and Equipment	XX	As applicable	There is extreme variation in the structural and mechanical features of the various types of by-pass facilities provided and recently constructed facilities consist of comparatively experimental innovations. Therefore proposed subunits, retirement units, and estimated service lives will be submitted to HQDA, CECW-OM-O, WASH, DC 20314 for approval by each affected district.
071	331	1.	<u>POWER PLANT</u> <u>POWER HOUSE</u> Basic Structure, excluding other principal items a. Lighting Systems, excluding Boards and attached Accessory Equipment	100	Complete Structure, including subitems a - c System, complete	These systems are relatively experimental with extreme variation in physical features of various types of facilities provided. Therefore, proposed subunits with service lives will be submitted to HQDA, CECW-OM-O, WASH, DC for approval by a affected districts.

(*) May be either FERC Account 331 or 332

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Account Number	C of B	FERC	PRIN - CIPAL ITEM	SUB - ITEM	PLANT ITEMS	SERV LIFE YRS	RETIREMENT UNITS	REMARKS
072		333			<p><u>TURBINES AND GENERATORS</u> (CONDT) Generator Stator Windings</p> <p>Thrust Bearings Exciters, Main and Pilot Direct - connected Governor Air Compressor 100 cfm and over Compressor, complete, primarily for draft tube water depression while condensing Speed increaser</p>	35	Complete winding for one Generator, installed	See additional instructions on next page.
			7.			50	Bearing, complete	See additional instructions on next page.
			8.			35	Complete Assembly for one Generator	
			9.			25	Complete Assembly	
			10.			25	Compressor, complete	
			11.			40	Complete assembly for one generator	Piping and separate air receivers should be included in item f, a bove.
			12.					

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Account Number	FERC	PRINCIPAL ITEM	SUB-ITEM	PLANT ITEMS	PERCENT OF TOTAL COST OF TURBINE, GENERATOR, OR GOVERNOR			REMARKS
					Normal	FROM (%)	TO (%)	
072	333			TURBINES AND GENERATORS SERVICE (CONDT) The allowable range of percentages of original cost of replaceable components to the total original cost of generators turbines, or governors are indicated below.				
		4.		Rotor Winding	3	7	10	Rotor winding and insulation installed. Does not include pole iron.
		5.		Turbine Runner - Francis	9	13	15	Runner less shaft.
		5.		Turbine Runner - F.B.	9	13	15	Runner including hub and cone less shaft.
		5.		Turbine Runner - Kaplan	17	22	25	Runner, cone, hub, and hub mechanism less shaft and servo mechanism not installed in hub.
		6.		Gov. Oil Pressure Pumps	5	10	15	Pump and Motor only.
		7.		Gov. Ball Head	0.5	1.0	2	The speed control assembly including the fly balls only.
		8.		PMG Assembly	2	3	5	The PMG including the drive assembly (Part of the governor).
		9.		Stator Winding	12	16	20	The installed cost of the winding including the ties, wedges, and similar items and including the circuit rings but excluding the stator iron (a rewind unit will also include the cost of disassembly and reassembly as applicable).
		10.		Thrust Bearing	2	5	8	Includes only the shoes or segments and their supports and adjustment mechanism and the thrust runner.
		11.		Exciters, Main & Pilot	2	5	8	The generator mounted exciters and pilot exciters only. Excitation cabinets containing voltage regulation rheostat, field breakers and miscellaneous controls as well as separately mounted generators sets should be included in principal item 9 of account 73.1.
		12.		Governor Air Compressor	1	2	5	Only compressor units 100 cfm or larger should be included under this item.

Note: In using the above percentages the cost of the water depressing system or the speed increaser should not be included in the cost of the turbines, governors, or generators.

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Account Number	PRIN-CIPAL ITEM	SUB-ITEM	PLANT ITEMS	SERV LIFE YRS	RETIREMENT UNITS	REMARKS
073 C of E FERC	334	1.	POWERPLANT ACCESSORY ELECTRICAL EQUIPMENT	50	Complete unit, including subitems a-f	Include in this account when provided primarily for remote control of generating facilities. Include in this account when provided primarily for remote control of generating facilities. Does not include station service Breakers which should be included under item 7 unless both generator and station service breakers are in the same switchgear.
			Miscellaneous Equipment			
			Generator, Neutral Grounding Equipment including Neutral Breakers			
			Main Generator Bus or Cable System			
			Station Service Main Bus or Cable System			
			Annunciator System, including Switchboard mounted equipment			
			Grounding System, including Powerhouse Grounding Mat			
			All components not listed elsewhere			
			Transformer, Station Service, liquid filled or Air or Gas insulated 1,000-kva or more in one or more phases (excluding those installed as part of Station Service Power Boards)			
			Antenna Towers, 80-foot and higher			
			Radio or Microwave Buildings			
			Main Generator Switchgear and Breakers including Air Compressors when applicable			
Engine Generator Sets 100-kw and over	40	Generator Set, complete	Include here if used for general station service, otherwise include under the feature for which furnished.			
Lighting and Power Boards for Station Service and Unit Auxiliaries, including Breakers, Transformers, and attached Accessories	35	Board, complete				
Control and Auxiliary Switchboards and Beachboards, including attached Accessories (excluding applicable items listed below)	50	Panel, or Panels, complete, devoted to a single purpose				
Voltage Regulation and Excitation Equipment including Motor-Generator Set, when required (Main generating units only)	35	Complete System for one Generator	Generally furnished as part of the main generator contract.			
Battery Switchboards including attached accessories	35	Board, complete System, complete for Control Board, Panel, or Panels, devoted to a single purpose	Does not include separately mounted motor-generated sets.			
Control Cable System	35					
Load Control Equipment	15					

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Account Number	PRIN-CIPAL ITEM	SUB-ITEM	PLANT ITEMS	SERV LIFE YRS	RETIREMENT UNITS	REMARKS
073	C of E FERC 334		POWERPLANT ACCESSORY ELECTRICAL EQUIPMENT (COND) Recording Annunciators mounted separately from switchboard Data Logging Equipment mounted separately from Switchboard Electronic Supervisory Control and Data handling equipment Central Processor, electronic control installation Radio, microwave, or carrier equipment, complete system at one location including transmitter, receiver power supplies, auxiliary generators, batteries, cables, and antennas, but excluding land and improvements, buildings, and towers 80 ft and over	15 15 15 15	System, complete System, complete System, complete System, complete	
074	335	18. 19.	Storage Battery, 125 volts and over Automatic Recording Oscillographs	15 20 15	Each independent system complete Battery, complete Oscillograph, complete	Include in this account when provided primarily for remote control of generating facilities.
		1.	MISCELLANEOUS POWERPLANT EQUIPMENT Miscellaneous Equipment not listed elsewhere a. Bridge or Gentry Cranes b. Tailrace Cranes, complete, (excluding Mobile or Crawler types) c. Lubricating oil systems (excluding oil purifiers listed under item 4) d. Drainage and Unwatering System, including Pumps e. Fire Protection, High-pressure Water System, including Pumps f. Station air system, excluding compressors 100 cfm and over g. All components not listed elsewhere Antenna Tower, 80- feet and higher	50 50 50	Complete unit, including subitems a - g Crane, complete Crane, complete System Complete	Include in this account when provided primarily for communications or data transmissions in powerhouse generations. Include in this account when provided primarily for communications or data transmissions in powerhouse generations.
		2.	Radio or Microwave Equipment Bldgs	50	Building, complete	
		3.	Oil Purifiers, Fixed or Portable, Centrifugal, vacuum or Clay Treatment type, 600 ghp or over used for lubricating oil, hydraulic oil or lubricating and insulating oil	35	Purifier, complete	

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Account Number	PRIN-CIPAL ITEM	SUB-ITEM	PLANT ITEMS	SERV LIFE YRS	RETIREMENT UNITS	REMARKS
074	335	5. 6. 7.	MISCELLANEOUS POWERPLANT EQUIPMENT (CONDPT) Air Compressors complete, 100 cfm or over Plant Communication Equipment, including Telephone, Code Call, and Voice Recording Systems Radio, microwave or carrier equipment complete system at one location including transmitter, receiver, power supplies, auxiliary generators, batteries cables and antennas, but excluding land and improvements, buildings and towers 80 feet and over	25 15 15	Compressor, complete Each independent system, complete Each independent system, complete	Does not include unattached air receivers. Include equipment installed in the power generating station for interplant communication in connection with power plant operation.
075	332	1.	TAILRACE Tailrace, complete	100	Complete Tailrace, including subitems a - b Complete Set None	Include draft tube bulkhead, stoplogs and other facilities used for draft tube unwatering.
076	331	1. a. b. c. d. e. f. g. h. i.	SWITCHYARD Miscellaneous Structures and Equipment Steel Structures, complete (excluding foundations) Bus & Insulators, including mounting hardware Lighting System, excluding Boards and attached Accessory Equipment Conduit, Steel, Power and Control Insulating Oil storage and piping system (Does not include oil purifiers listed under item 10) Power Transformer, 1,000 kva and over including Auto Transformers Main Power Cable, 15-kv and over Grounding System, including Grounding Mat, if separate from Powerhouse All components not listed elsewhere Reactor, Shunt or Series, 15-kv and over	50 50 45 50	Complete Item, including subitems a - i Complete Switchyard Structural System Complete System Complete System Complete System Transformer, complete, excluding windings System, complete for each transformer System, complete None Reactor, complete	

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Account Number	PRIN-CIPAL ITEM	SUB-ITEM	PLANT ITEMS	SERV LIFE YRS	RETIREMENT UNITS	REMARKS
076	331		<u>SWITCHYARD (CONDT)</u> Lighting Arresters, 15-kv and over per phase Transformers, Instrument, 15-kv and over, PT and CT Transformer, Regulating Circuit Breakers, 15-kv and over Disconnecting Switches, 15-kv and over Coupling Capacitors, including auxiliary equipment Carrier Current Line Traps Oil Purifiers, Portable or Fixed, Centrifugal, Vacuum, or Clay Treatment, with or without Filter Press 600 gph or over Control Cable Systems Lighting and Power Boards, complete with attached Accessory Equipment	35 45 45 50 50 35 35	Complete three-phase Set Transformer, complete Transformer, complete Breaker, complete Switch, complete Coupling Capacitor, complete One unit for all Traps	
08	336		<u>ROADS, RAILROADS AND BRIDGES</u> Railroads a. Rails b. Ties and Ballast c. Road Beds, Railroad, including Culverts d. Bridges, Concrete, Steel or Masonry e. All components not listed elsewhere 2. Roads a. Roadway Base and Culverts b. Roadway Surfacing c. Bridges, Concrete, Steel or Masonry d. All components not listed elsewhere 3. Bridges and Trestles, Railroad Timber 4. Bridges, Roadway, Timber	100 100 40 25	Complete item, including subitems a - c Rails for complete System Complete System Complete System Bridge, complete None Complete item, including subitems a - d Base for each independent road Surfacing for each independent road Bridge, complete None Complete Structure Bridge, complete	Used only for insulating oil purification.
09	332		<u>CHANNELS AND CANALS</u> Basic Features a. Concrete Buildings, excluding replaceable Roof Coverings of 3,000 sq. ft. or over b. Other Concrete Structures	100	Complete item, including subitems a - c Building, complete Structure, complete	

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Account Number	PRIN- CIPAL ITEM	SUB- ITEM	PLANT ITEMS	SERV LIFE YRS	RETIREMENT UNITS	REMARKS
09	332	c.	<u>CHANNELS AND CANALS (CONDT)</u> Other Components not listed elsewhere including Excavated Channels and Canals Buildings, other than Concrete, excluding replaceable Roof Coverings of 3,000 sq. ft. or more per building Piers, Mooring Facilities, Bulkheads, Training Walls, Trash Booms; timber Roof Coverings, 3,000 sq. ft. or more per building		None Building, complete Independent Structure, complete Roof Covering, complete for one building or structure	
11	332	1.	<u>LEVEES AND FLOODWALLS</u> Basic Features Roadways Sewers, Drainage Facilities, and Outfalls Other Components not listed elsewhere	100	Complete item, including subitems a - c Complete System Independent System, complete None	
13	331	1.	<u>PUMPING PLANTS</u> Basic Features Concrete Buildings, excluding replaceable Roof Coverings of 3,000 sq. ft. and over per building Pumps and Prime Movers, excluding components listed in items 2 thru 15, below Other components not listed elsewhere Buildings, other than Concrete, excluding replaceable Roof Coverings of 3,000 sq. ft. or more per building Transformers, liquid-filled or Air or Gas insulated, 1,000 - kva or more, in one or more phases Engine Generator Sets, 100 - kw or more Lighting, Power and Control Boards, complete with attached Accessory Equipment Air Compressors, complete, 100 cfm and over Roof Covering of 3,000 sq. ft. or more per building	100	Complete item, including subitems a - c Building, complete Complete Pump with Prime Mover None Building, complete Transformer, complete Generator Set, complete Board, complete Compressor, complete Roof Covering, complete for one building or structure Impeller, complete Stator Winding, complete for one motor	Does not include unattached air receivers.
		2.	Pump Impeller, 1,500 hp or more	20		
		3.	Pump Impeller, 250 - 1,499 hp	40		
		4.	Pump Motor, Stator Winding, 1,500 hp or more	30		
		5.		35		
		6.		25		
		7.		20		
		8.		40		
		9.		30		
		10.		35		

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Account Number	PRIN-CIPAL ITEM	SUB-ITEM	PLANT ITEMS	SERV LIFE YRS	RETIREMENT UNITS	REMARKS
13	331	11.	<u>PUMPING PLANTS (CONDT)</u> Pump Motor, Stator Winding, 250 - 1,499 hp	20	Stator Winding, complete for one motor	
		12.	Pump Turbine Runner, 1,500 hp or more	40	Runner complete for one pump turbine	
		13.	Pump Turbine Runner, 250 - 1,499 hp	30	Runner complete for one pump turbine	
		14.	Pump Engine, 250 hp and above	40	Engine, complete	
		15.	Pump Engine, 100 - 249 hp	25	Engine, complete	
14	331	1.	<u>RECREATIONAL FACILITIES</u> Roads, excluding Timber Bridges Roadway Base and Culverts Surfacing	100	Complete item, including subitems a - d - Base, complete for each independent road Surfacing, complete for each independent road	
		a.	Bridges; Steel, Concrete, or Masonry		Bridge, complete	
		b.	All Components not listed elsewhere		None	
		c.	Parking Areas	100	System complete for each development or site	
		d.	Other Recreation Developments, excluding components listed elsewhere	100	Complete item, including subitems a - c System complete for each development or site	
		2.	Buildings, Concrete, excluding replaceable Roof Coverings of 3,000 sq. ft. or more per building		Building, complete	
		3.	Other Components not listed elsewhere		None	
		4.	Buildings, other than Concrete, excluding replaceable Roof Coverings of 3,000 sq. ft. or more per building	50	Building, complete	
19	331	5.	Piers, Docks, Booms, and Bridges; Timber	25	Independent Structure, complete	
		6.	Roof Coverings of 3,000 sq. ft. or more per building	20	Roof Covering, complete for one building	
		1.	<u>BUILDINGS, GROUNDS AND UTILITIES</u> Basic Features	50	Complete item, including subitems a - g	
		a.	Buildings, Concrete, excluding replaceable Roof Coverings of 3,000 sq. ft. or more		Building, complete	
		b.	Power Distribution and Exterior Lighting Systems		System complete, each system	
		c.	Water System		System complete	
		d.	Sewer System and Drainage System		System complete, each system	
		e.	Local Streets, Curbs, and Sidewalks		System complete, each system	
		f.	Piers, Docks, and mooring facilities; Concrete		Independent Structure, complete	
		g.	Other Components not listed elsewhere	50	None	
2.	Personnel Housing		Building, complete			

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Account Number	PRIN-CIPAL ITEM	SUB-ITEM	PLANT ITEMS	SERV LIFE YRS	RETIREMENT UNITS	REMARKS
19	331	3.	<u>BUILDINGS, GROUNDS AND UTILITIES (CONDT)</u> Operational Buildings and Structures, other than Concrete, excluding replaceable Roof Coverings of 3,000 sq. ft. or more	50	Building, complete	
		4.	Piers, Docks, and mooring facilities; Timber	50	Building or Structure, complete	
		5.	Roof Coverings 3,000 sq. ft or more	20	Roof Coverings, complete for one building	
20	335		<u>PERMANENT OPERATING EQUIPMENT</u>			
		1.	<u>Floating Plant</u>			
		2.	Dredges	50	Dredge, complete	
		3.	Tug Boats	25	Boat, complete	
		4.	Tenders	25	Tender, complete	
		5.	Drift Collectors	25	Vessel, complete	
		6.	Towboats	25	Boat, complete	
		7.	Patrol Boats	25	Boat, complete	
		8.	Saug Boats	25	Boat, complete	
			Drill Boats or Barges and Jet-probing Barges	25	Boat or Barge, complete	
		9.	Derrickboats or Barges \checkmark	25	Boat or Barge, complete	
		10.	Maneuver Boats	25	Boat, complete	
		11.	Barges, Mooring	25	Barge, complete	
		12.	Other Major Non-group Floating Plant	25	Boat, barge, vessel, or plant item complete with all Accessory Equipment	
		13.	Miscellaneous Floating Plant, initial cost, new of \$25,000 or more per unit			
		a.	Barges, or Floating Work Platforms	25	Barge, or other item, complete	
		b.	Boat, Outboard, excluding Motors	20	Motor, complete	
		c.	Motors, Outboard	10	Motor, complete	
		14.	Other items not listed elsewhere	25		
			<u>Automotive Land Plant</u>			
		1.	Station Wagons (passenger car chassis) Group C	7	Vehicle, complete	
		2.	Ambulances (light) - Group D	10	Vehicle, complete	
		3.	Ambulances (heavy) - Group DI	10	Vehicle, complete	
		4.	Trucks, 1/4-ton, 4x4 - Group E	7	Vehicle, complete	
		5.	Carryalls (including Station Wagons mounted on Truck Chassis) - Group E1	10	Vehicle, complete	
		6.	Trucks, Panel and Sedan Delivery Group E2			
		7.	Trucks, Pickup - Group F	7	Vehicle, complete	
		8.	Trucks, 3/4 - 1-Ton - Group G	7	Vehicle, complete	
		9.	Trucks and Truck Tractor, 1 1/2-Ton - Group H	8	Vehicle, complete	

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Account Number	PRIN-CIPAL ITEM	SUB-ITEM	PLANT ITEMS	SHRV LIFE YRS	RETIREMENT UNITS	REMARKS
20	335		PERMANENT OPERATING EQUIPMENT (CONDT) Other Mobile Land Plant			
	1.		Items not listed elsewhere, including items with initial cost, new, of less than \$25,000 per unit	10	None	
	2.		Locomotive and Railroad Cars	100	Locomotive or Car, complete	
	3.		tractors, Wheel-mounted, initial cost \$25,000 or more	12	Tractor, complete	
	4.		Tractors, Crawler, including Bulldozers initial cost \$25,000 or more	15	Tractor, complete	
	5.	a.	Cranes, Mobile	15	Crane, complete	
		b.	Cranes, Wheel-mounted, excluding those classified as Automotive Equipment		Crane, complete	
	6.		Cranes, Crawler type			
			Earth-moving Equipment, initial cost, \$25,000 or more per unit	15	Scraper or Scaper-Carrier, complete	
		a.	Scraper-carriers, Self-propelled or Towed		Roller, complete	
		b.	Rollers, Self-propelled or Towed			
		c.	Back Hoes, excluding Back Hoe attachments for general purposes			
		d.	Tractors or Cranes		Back Hoe, complete	
			Loaders, excluding attachments for general purpose tractors		Loader, complete	
		e.	Ditchers, Tractors, Excavators, and Backfillers, excluding attachments for other basic equipment		Ditcher, Tractor, Excavator, complete	
		f.	Graders, Self-propelled or Towed		Grader, complete	
	7.		Material-handling Equipment, initial cost, new, \$25,000 or more, per unit	20	Fork Lift, Material Carrier, complete	
	8.		Miscellaneous Equipment, initial cost, new, \$25,000 or more, per unit	15	Street Sweeper, or other machine, complete	
	1.		Office Furniture and Equipment			
			Furniture (Desks, Tables, Chairs, Lockers, Files, Map Cases, Bookcases, and Safes)			
		a.	Miscellaneous Items, initial cost, new, less than \$25,000 per unit	10	None	
		b.	Safes, Special Equipment, etc., initial cost, new, \$25,000 or more per unit	20	Safe or other item, complete	
	2.	c.	Operation and Maintenance Manuals	100	None	
			Equipment, such as Typewriter, Adding Machines, Calculators, Duplicating and Recording Machines, Key Punch Equipment, Electronic Calculators and Computers	10	None	

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Account Number	C of E	PRIN-CIPAL ITEM	SUB-ITEM	PLANT ITEMS	SERV LIFE YRS	RETIREMENT UNITS	REMARKS	
								PERC
20	335			PERMANENT OPERATING EQUIPMENT (CONDT) Office Furniture and Equipment Miscellaneous Equipments not listed elsewhere, including items initial cost, new, less than \$25,000 per unit Office Machines, such as Accounting Machines, Dictating Machines, typewriters, Adding Machines, Key Punch and Electronic Mechanical Processors, Electro-Mechanical Calculators, initial cost, new, \$25,000 or more per unit Electronic-calculators, computers, and related items Duplicating and Reproducing Machines initial cost, new \$25,000 or more per unit Material - Handling Equipment Miscellaneous Equipment not listed elsewhere, including items initial cost, new, less than \$25,000 per item (including shelving, storage bins, portable conveyors, dollies, and similar equipment) Fixed-conveyor Systems (Mono-rail, Roller Type) initial cost, new, \$25,000 or more per system Special Storage Racks, Bins, Ramps, Platforms, and similar equipment, independent of other Structures, initial cost, new, \$25,000 or more per unit Shop Tools and Equipment Miscellaneous Fixed Shop Equipment not listed elsewhere, including items initial cost, new, less than \$25,000 per unit Major Fixed Shop Equipment consisting of such items as lathes, shapers, drying ovens, Forges, pipe, and sheet metal machines, table and band saws, initial cost, new, \$25,000 or more per unit Miscellaneous Portable Shop Equipment and Tools not listed elsewhere, initial cost, new, less than \$25,000 per unit				
		a.			10	None		
		b.			15	Each machine, complete		
		c.			15	Calculator, computers, complete		
		d.			15	Blueprint or print machine, complete		
		1.			50	None		
		2.			25	System, complete		
		3.			25	Rack, ramp, or other item, complete		
		1.			10	None		
		2.			25	Each machine or device, complete		
		3.			10	None		

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Account Number	PRIN-CIPAL ITEM	SUB-ITEM	PLANT ITEMS	SERV LIFE YRS	RETIREMENT UNITS	REMARKS
20	335		PERMANENT OPERATING EQUIPMENT (CONDT) Laboratory and Testing Equipment Miscellaneous Equipment not listed elsewhere, including items initial cost, new, less than \$25,000 per unit Major Equipment, initial cost, new. Electrical Test Instruments and Devices Recording Electrical Test Instruments and Devices Indicating Oscillographs and Oscilloscopes Other Electrical or Electrical Testing Devices Scientific Measuring and Recording Instruments and Devices, for example, Weather Recording Instruments, hydrologic Data and Gathering Devices Other equipment not listed elsewhere	10 20	Instrument or device, complete Instrument or device, complete Oscillographs or Oscilloscopes, complete Instrument or device, complete Instrument or device, complete Instrument or device, complete	Include structures provided to house measuring and recording equipment such as cableways, etc.
	1.	a.	Portable Work Equipment and Tools Miscellaneous Hand Tools, i.e., shovels, Axes, Picks, Wrenches, Small Power Tools	10	None	
	2.	b.	Portable Work Equipment not listed elsewhere, including items less than \$25,000 initial cost, new	10	None	
	3.	c.	Portable Work Equipment initial cost, new, \$25,000 or more, including such items as Compressors, Welders, Portable Floodlighting Units, Ventilating Blowers and Ductwork, Powered Staging and Work Platform, Pumps and similar items	20	Machine or device, complete	
	1.	d.	Communication Equipment Miscellaneous Equipment not listed elsewhere, such as mobile and portable radio equipment	15	None	Include in this account when provided primarily for general project communications. Buildings provided to house communication equipment exclusively will be included in applicable items under account 19.
	2.	e.	Radio, microwave, or carrier equipment complete system at one location, including transmitter, receiver, power supplies, auxiliary generators, batteries, cables, and antennas, but excluding land and improvements, buildings, and towers 80 feet and over	15	Independent System, complete	
		f.				

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Account Number	PRIN- CIPAL ITEM	SUB- ITEM	PLANT ITEMS	SERV LIFE YRS	RETIREMENT UNITS	REMARKS
20	335		<p><u>PERMANENT OPERATING EQUIPMENT (COND'T)</u> Communication Equipment Telephones, Code Call, or Voice Recording Communication System Antennas Towers, 80-foot and higher Closed-Circuit TV Systems Cameras, complete with local control equipment, excluding support towers Remote Control Stations Data Transmitter and Relay (Telemetry System not listed elsewhere)</p> <p><u>AUDIO VISUAL EQUIPMENT</u> Miscellaneous equipment not listed elsewhere, including items initial cost, new, less than \$25,000 Automatic slide projector, continuous type movie projector, message repeaters and similar devices, original cost, new, of \$25,000 or over per unit for each self-contained device, or each combination of devices contained in a common cabinet excludes films, transparency, voice recordings and similar items</p>	15 50 15 15 10 15	Independent System, complete Tower, complete Complete items, including subsystems a-c Camera, complete Station, complete Separate amplifier installation, complete Independent System, complete None Each self-contained device or combination of devices in a common	Include in this account when provided for general project communications.

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APPENDIX B

CORPS OF ENGINEERS DEPARTMENT OF THE ARMY
 PROJECT NAME
 PROJECT LOCATION
 STATEMENT OF ASSETS AND LIABILITIES - 30 SEPTEMBER 19XX

	Power Production	Flood Control	Recreation	Water Supply	Total Project	GL
Assets						
<u>Property, Plant, and Equipment: Original Cost Including Interest During Construction</u>						
Specific Facilities	32,685,429		4,936,772		37,622,201	
Joint Use Facilities	<u>45,116,619</u>	<u>20,846,038</u>			<u>65,962,657</u>	
Total Original Cost	77,802,048	20,846,038	4,936,772		103,584,858	101.12
Less:						
<u>Depreciation</u>						
Specific Facilities	7,153,358	270,233			7,423,591	
Joint Use Facilities	<u>4,758,581</u>	<u>2,253,934</u>			<u>7,012,515</u>	
Total Depreciation	11,911,939	2,253,934	270,233		14,436,106	102
Original Cost Less Depr	65,890,109	18,592,104	4,666,539		89,148,752	
<u>Other Assets</u>						
Unexpended Bal of Allot.	522,080	105,887	68,062		696,029	131.21
Construction WIP	33,983				33,983	131.22
Deferred & Undistributed Materials & Supplies	1,654	766			2,420	107
Total Other Assets	<u>557,717</u>	<u>106,653</u>	<u>68,062</u>		<u>732,432</u>	179
TOTAL Assets	66,447,826	18,698,757	4,734,601		68,881,184	

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CORPS OF ENGINEERS DEPARTMENT OF THE ARMY
PROJECT NAME
PROJECT LOCATION
STATEMENT OF ASSETS AND LIABILITIES - 30 SEPTEMBER 19XX

	Power Production	Flood Control	Recreation	Water Supply	Total Project	GL
<u>Liabilities</u>						
Investment of the U.S. Govt	108,155,717	24,636,526	21,469,568	27,549	154,234,262	131.24
<u>Congressional Approp.</u>						131.21
Transfers - Other Agency (2)	388,177	143,148	(18,147)		513,178	133
Int on Govt Investment	48,631,716	11,528,297	686,293		60,846,306	134
Total Credits	157,175,610	36,307,971	22,137,714	27,549	215,593,746	
Less:						
Funds Rtd to Treasury:						
Power Marketing Agencies	127,317,221				127,326,730	135.2
Other COE & Agencies	1,251,627	282,853	1,277,599	45,514	2,857,593	135.1
Net Expense of Non - Reim - bursable Purposes	17,316,852	16,125,514			33,442,366	136.6
Total Debits	128,568,848	17,609,214	17,403,113	45,514	163,626,689	136.11
Add:						
Status of Cost Recovery - Reimbursable Purposes:						
Result from Operations	37,842,822	73,063			37,915,885	137.1
Net Gain or Loss (-) on Disposal of Land	(1,758)				(1,758)	137.2
Total Net Cost Recovery (1)	<u>37,841,064</u>			<u>73,063</u>	<u>37,914,127</u>	
Net Investment of U.S. Govt	66,447,826	18,698,757	4,734,601		89,881,184	
Total Liabilities	66,447,826	18,698,757	4,734,601		89,881,184	

For Footnotes, see next page

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CORPS OF ENGINEERS DEPARTMENT OF THE ARMY
 PROJECT NAME
 PROJECT LOCATION
 STATEMENT OF ASSETS AND LIABILITIES - 30 SEPTEMBER 19XX

 Power Production Flood Control Recreation Supply Water Total

1) Status of Recovery of Investment - Reimbursable Purposes								
Net Reimb. Cost Recovery	37,841,064				73,063	37,914,127	137.1 +	
Depreciation	11,911,939					11,911,939	137.2	
Gross Recovery of Investment	49,753,003				73,063	49,826,066	102	

2) Includes _____ receipts from grants, _____ of which is required by law to be returned by the U.S. Treasury to the States in which the land is located.

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CORPS OF ENGINEERS DEPARTMENT OF THE ARMY
PROJECT NAME
PROJECT LOCATION
 Statement of Revenues and Expenses for the Fiscal Year Ended 30 September 19XX

	Power Production	Flood Control	Recreation	Water Supply	Total Project	GL

<u>Operating Income:</u>						
Revenues Allocated by PMA	4,456,320				4,456,320	
Electric Energy furnished						
Resource Manager	7,734				7,734	
Electric Energy furnished						
Private Concessions						
Headwater Benefits	368,555			<u>73,063</u>	368,555	
Sales of Water				73,063	<u>83,246</u>	
Total Operating Income	4,842,792				4,915,855	161

<u>Operating Revenue Deductions:</u>						
<u>Operating and Maint Expenses:</u>						
Specific Facilities - Oper	959,260		1,491,160		2,450,420	
Specific Facilities - Maint	167,142		596,651		763,793	
Joint Facilities - Oper	832,135	192,662			1,024,797	
Joint Facilities - Maint	<u>1,372,015</u>	<u>317,659</u>			<u>1,689,674</u>	
Total Oper and Maint Exp	3,330,552	510,321	2,087,811		5,928,684	171
Less: Credits to Opers	<u>25,620</u>	<u>5,932</u>	<u>193,180</u>		<u>224,732</u>	162
Net Opers and Maint Exp	3,304,932	504,389	1,894,631		5,703,952	

<u>Depreciation Expense:</u>						
Specific Facilities	311,575		22,279		333,854	
Joint Facilities	<u>244,706</u>	<u>114,629</u>			<u>359,335</u>	
Total Depreciation	<u>556,281</u>	<u>114,629</u>	<u>22,279</u>		<u>693,189</u>	171
Total Operating Rev Deduct.	3,861,213	619,018	1,916,910		6,397,141	
Net Operating Revenues	981,579	(619,018)	(1,916,910)	73,063	(1,481,286)	

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CORPS OF ENGINEERS DEPARTMENT OF THE ARMY
 PROJECT NAME
 PROJECT LOCATION
 Statement of Revenues and Expenses for the Fiscal Year Ended 30 September 19XX

	Power Production	Flood Control	Recreation	Water Supply	Total Project	GL
.....						
<u>Other Income</u>						
Misc Non - Oper Income	2,923	<u>677</u>			3,600	163
Total Other Income	2,923	<u>677</u>			3,600	
<u>Gross Income</u>	984,502	(618,341)	(1,916,910)	73,063	(1,477,686)	
.....						
<u>Income Deductions</u>						
Interest on Fed Invest	662,179				662,179	171
Less: Int chgd to Const						107
Total Income Deductions	<u>662,179</u>				<u>662,179</u>	
Total Net Income	322,323	(618,341)	(1,916,910)	73,063	(2,139,865)	
.....						
<u>Disposition of Net Income</u>						
Transferred to:						
Status of Cost Recovery -						
Results from Operations	322,323			73,063	395,386	137.1
Non - reimbursable costs		(618,341)	(1,916,910)		(2,535,251)	136.11
Total Disposition of Net Income	<u>322,323</u>	(618,341)	(1,916,910)	<u>73,063</u>	(2,139,865)	

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CHAPTER 32
FINANCIAL REPORTING FOR
MULTIPLE PURPOSE PROJECTS INCLUDING POWER

1. Purpose. This chapter provides general guidance and instruction for preparation of Annual Report to the Energy Information Administration, EIA-4 12, related project financial statements, and management data required at HQUSACE level.
2. Applicability. This chapter applies to all field operating activities that operate hydroelectric power projects and furnish output for resale to the public.
3. Reference:
 - a. Federal Energy Regulatory Commission Uniform System of Accounts prescribed for Public Utilities and Licensees subject to the Federal Power Act (Title 18 Code of Federal Regulations Parts 101 to 125).
4. General. This system provides efficient and uniform procedures for reporting financial and technical data for the hydroelectric power generating projects operated by the Corps of Engineers.
5. Submission Requirements.
 - a. Energy Information Administration Report Form EIA-412, "Annual Report of Public Electric Utilities."
 - b. EIA Form Availability. Form EIA-412, Annual Report of Public Electric Utilities, is available from the U.S. Department of Energy, Energy Information Administration, EI-523, 1000 Independence Avenue, S.W., Washington, D.C. 20585. See Appendix A for further clarification of reporting requirements.
 - (1) The typed original Form EIA-412 and three copies will be submitted for each multiple purpose project including power, to reach U.S. Department of Energy, Energy Information Administration, EI-523, 1000 Independence Avenue, S.W., Washington, D.C. 20585 not later than 15 April following the end of the fiscal year being reported. (See Appendix A.)
 - (2) One copy of the report may be furnished the power marketing agency, as desired, concurrently with submission of the report to the Commander, U.S. Army Corps of Engineers, ATTN: CERM-F.

(3) One copy to appropriate division office will be furnished as above.

c. Project Financial Statements.

(1) For each project for which a Form EIA-412 is required, a Statement of Assets and Liabilities and a Statement of Revenues and Expenses are required for use by the Commander, U.S. Army Corps of Engineers. These supplemental statements will be prepared in substantially the same format used in Appendices B and C. Amounts chargeable to each project purpose will be shown separately. Whenever possible, the size of the supplemental statements will be limited to 8 ½" X 11". Amounts reported on the Forms EIA-412 should be in agreement with selected amounts shown in the power production columns of these statements. FOAs must be prepared to support differences which are not specifically recognized herein.

(2) One copy of each financial statement will be submitted to CDR USAGE, ATTN: CERM-F, WASH, DC 20314-1000, not later than 15 December following the end of the fiscal year ending 30 September XX.

d. Management Data - This data is to be submitted IAW instructions herein.

e. Division Requirements. Division Engineers will prescribe the number of copies of the financial statements and management data, if any, required for division office use.

6. General Instruction. In the event revision of initially reported data of any schedule is required, care will be exercised to insure that all schedules affected thereby are also revised. Each revised page will be clearly labelled "REVISED" and the revision date will be indicated; e.g., REVISED - 23 December 19XX. The original and three copies of all revised schedules will be submitted, in the same size and manner as the initial submission. Schedules and/or footnotes, if any, on the reverse side of revised schedules must also be completed so the revised page(s) may be substituted for those initially submitted.

7. Specific Reporting Instructions, Form EIA-412

a. Page 1: Identification and Certification.

(1) Identification - Self explanatory.

(2) Certification - This book will be signed by either the resource management officer or finance and accounting officer having custody of the accounts used as the source for the reports. This normally will result in the certifications being accomplished by resource management officers or finance and accounting officers supervising Corps accounting centers.

b. Schedule I: Electric Utility Balance Sheet.

(1) Line 1 - Utility Plant - obtain from the amount in line 10 column (f), Schedule III: Electric Utility Plant.

(2) Line 3 - Accumulated Provision for Depreciation and Amortization Electric - Sum of cost feature 61 and 661. Show all actions. Do not "net" figures.

(3) Lines 8-12 Investments - Not applicable to Corps.

(4) Line 13 - Unexpended Balance of Allotment - (Unexpended Balance of Allotment, ENG 3011A plus Accounts Payable) minus (Appropriation Refunds Accounts Receivable and Appropriation Reimbursement Accounts Payable).

(5) Line 14 - Notes and Accounts Receivable GL 113.3, 113.4, plus Cost Feature 638.

(6) Line 15 - Receivables from Municipality - N/A to Corps.

(7) Line 18 - Materials and Supplies Cost Feature 641.

(8) Line 19 - Prepayments - Cost Feature 36 plus 636.

(9) Line 21 - Miscellaneous Current and Accrued Assets - Cost Feature 49 plus 649

(10) Lines 23 & 24 - N/A to Corps.

(11) Line 25 - Miscellaneous Deferred Debits - All GL 179 except amount in Cost Feature 641.

(12) Line 27 - Self explanatory.

(13) Line 28 - Investment of U.S. Government - Total of Cost Features 91, 92, 94, 95, 96, 97 and GL 113.1.

(14) Line 29 & 30 - N/A to Corps.

(15) Line 31 - Self explanatory.

(16) Lines 32-39 - N/A to Corps.

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- (17) Lines 40 & 41 - Notes and Accounts Payable - GL 141.
- (18) Line 47 - Self explanatory.
- (19) Line 48 - Customer Advances for Construction - GL 138.
- (20) Line 49 & 50 - N/A to Corps.
- (21) Line 51 - Self explanatory.
- (22) Line 52 - Self explanatory.

All changes to the results from operations accounts which are not traceable to the Condensed Income Statement will be disclosed via footnote.

c. Schedule II: Electric Utility Income Statement for the Year.

- (1) Line 1 - Electric Utility Operating Revenues - Cost Account 680.1 and Electric Energy portion of 680.2.
- (2) Line 2 - Operation Expenses - Total of Cost Accounts 601 through 619, 675 and applicable portion of 680.2.
- (3) Line 3 - Maintenance Expense - Total of Cost Features 620 through 635, applicable portion of 680.2, plus Rehabilitation (Construction, General Appropriation Accounts for major repair cost which are not capitalized).
- (4) Line 4 - Depreciation Expense Feature 674.
- (5) Line 6 - N/A to Corps.
- (6) Line 7 - Total Electric Operating Expenses (Lines 2 thru 6).
- (7) Line 8 - Net Electric Operating Income (Line 1 less Line 7).
- (8) Line 9 - N/A to the Corps.
- (9) Line 10 - Electric Utility Operating Income (Lines 8 thru 9).
- (10) Line 11 - Other Electric Income (Explain significant amounts in a footnote).

- (11) Line 12 - Other Electric Deductions (Explain significant amounts in a footnote).
 - (12) Line 13 - Allowance for Other Funds Used During Construction Current Fiscal Year Amount in Accounts 71.1 and 671.1.
 - (13) Line 14 - N/A to the Corps.
 - (14) Line 15 - (Lines 10, 11,13 less line 12, 14).
 - (15) Line 16 - Interest - Costs Accounts 71.1 thru 71.3 and 671.1 through 671.3, current year activity.
 - (16) Line 17 - Other Income Deductions - N/A to the Corps.
 - (17) Line 18 - N/A to Corps.
 - (18) Total - Total of lines 16 thru 18.
 - (19) Line 20 - Income Before Extraordinary Items - (Line 15 less line 19).
 - (20) Line 21 - Extraordinary Income - Gains from Property Disposition and Prior Fiscal Years Adjustments to Income.
 - (21) Line 22 - Extraordinary Deduction - Losses from Property Disposition and Prior Fiscal Years Deductions from Income.
 - (22) Line 23 - Net Income (Lines 20 thru 21 less line 22).
- d. Schedule m: Electric Utility Plant.
- (1) Lines 1 thru 3 - N/A to the Corps.
 - (2) Line 4 - Hydraulic Production Plant-in-Service Cost Feature used, 78 plus 678. Show all activity required. Do not "net" figures.
 - (3) Line 5 - Other Production - N/A to the Corps.
 - (4) Line 6 - Same as line 4.
 - (5) Line 7 thru 9 - N/A to the Corps.

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- (6) Line 10 - Total - same as lines 4 and 6.
 - (7) Line 11 - Electric Plant leased to others - N/A to Corps.
 - (8) Lines 12 & 13 - N/A to Corps.
 - (9) Line 14 - Total sum of applicable lines above.
 - (10) Line 15 - Construction Work-in-Progress Electric - All cost accounts supporting GL 107.
- e. Schedule IV: Taxes, Tax Equivalents, Contributions, and Services During Year - N/A to Corps.
- f. Schedule V: Sales of Electricity For Resale - N/A to Corps.
- g. Schedule VI: Electric Utility Operation and Maintenance Expenses.
- (1) Lines 1 thru 4 are not applicable to the Corps of Engineers.
 - (2) Line 5B - Hydraulic Power Generation - Operation - total of Cost Feature 604, excluding 604.5, but including the portion of 607 considered to be specific power.
 - (3) Line 5C - Hydraulic Power Generation - Maintenance - total of Cost Features 623 and 634 assigned to specific power.
 - (4) Line 6 & 7 - Other Power Generation - N/A to Corps.
 - (5) Line 8 - Purchased Power - N/A to Corps.
 - (6) Line 9B - Other Production Expenses - Operation - Joint use expenses recorded in the 601-6 19 and as applicable, amounts in the 604.5 account, 607, 675 features and appropriate credits to operations recorded in account 680.2. No specific power operation expense should be included herein.
 - (7) Line 9C - Other Production Expenses - Maintenance - Joint use expense accounts as applicable. Cost Features 620-634, excluding 623 but including appropriate credits recorded in account 680.2. No specific power maintenance expense should be included herein.
 - (8) Line 10 - Total Production Expenses (lines 1, 3, 5, 6, 8 & 9).

(9) Lines 11 thru 15 - N/A to Corps.

(10) Line 16(b) - Administrative and General Expenses - Operation - Cost Feature 619 and overhead distributed to account 601-619 and recorded in COEMIS Field type accounting element 351. Amounts herein are to be excluded from Feature Cost accounts above.

(11) Line 16(c) - Administrative and General Expenses - Maintenance - Appropriate Costs included in account 635 and overhead distributed to features 620-634 and recorded in COEMIS Field type/accounting element 351. Amounts herein are to be excluded from Feature Cost accounts above. Do not include costs in feature 635 or overhead costs which are applicable to additions and betterments.

(12) Line 17 - Total Electric O & M Expenses (Lines 10 thru 16).

h. Schedule VII: Purchased Power and Power Exchanges - N/A to Corps.

i. Schedule VIII: Electric Energy Account - N/A to the Corps.

j. Schedule IX: Steam-Electric Generating Plant Statistics - N/A to the Corps.

k. Schedule X: Hydroelectric Generating Plant Statistics (Large Plants).

(1) Lines 1 thru 8 - Technical organizations will provide the data. Any questions should be addressed to CDR USACE, ATTN: CECW-OM.

(2) Line 9 - Land and Land Rights - Total of Cost Features 01 and 02. (See Appendix D).

(3) Line 10 - Structures and Improvements - Total of Cost Features 07.1, 07.6, 13, 14, and 19. (See Appendix D).

(4) Line 11 - Reservoirs, Dams and Waterways - Total of Cost Features 03, 04, 05, 06, 07.5, 09 and 11. (See Appendix D).

(5) Line 12 - Equipment - Total of Cost Features 07.2, 07.3, 07.4 and 20. (See Appendix D.)

(6) Line 13 - Roads, Railroads and Bridges - Cost Feature 08. (See Appendix D).

(7) Line 14 - Total Cost (Lines 9 thru 13).

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- (8) Line 17 - Operation Supervision and Engineering Cost Account 604.1.
 - (9) Line 18 - N/A to Corps.
 - (10) Line 19 - Hydraulic Expenses Cost Account 604.2.
 - (11) Line 20 - Electric Expenses Cost Account 604.3.
 - (12) Line 21 - Miscellaneous Hydraulic Power Generation Expenses Cost Account 604.4.
 - (13) Joint-Use Expenses Operations - Net DR/CR Cost Feature 675 less Cost Accounts 604.5, and amounts of account 680.2 assigned to operations, plus all joint-use expenses from features 601-619 as previously defined. Exclude all operations expenses assigned to a specific purpose.
 - (14) Joint Use Expenses Maintenance - All joint-use expenses from features 620 through 634 as previously defined, less appropriate amounts of account 680.2 assigned to maintenance. Exclude all maintenance expenses assigned to a specific purpose, and maintenance costs applicable to retirement work, or additions and betterments.
 - (15) Line 22 - Rents.
 - (16) Line 23 - Maintenance Supervision and Engineering Expenses in Cost Accounts 623.11, 623.21, 623.31, 624.41 and 623.51.
 - (17) Line 24 - Maintenance of Structures-Expenses in Cost Accounts 623.12, 623.22, 623.32, 623.42, 623.52.
 - (18) Line 25 - Maintenance of Reservoirs, Dams, and Waterways-Expenses in Cost Accounts 623.15, 623.25, 623.35, 623.45, 623.55.
 - (19) Line 26 - Maintenance of Electric Plant-Expenses in Cost Accounts 623.13, 623.23, 623.33, 623.43, 623.53.
 - (20) Line 27 - Maintenance of Misc. Hydraulic Plant-Expenses in Cost Features 623.14, 623.24, 623.34, 623.44, 623.54.
 - (21) Line 28 - Total Production Expenses (Lines 17 thru 27).
- l. Schedule XI: Transmission Line Statistics - N/A to Corps.

m. Schedule XII: Footnote Data - As needed.

8. Special Reporting Instructions Management Data. The following data is to be submitted to CDR USACE (ATTN: CECW-OM) NLT 31 January following the fiscal year ending 30 September XX. Examples are attached as Appendix E. Enclosures herein are:

- a. Net Power Generation, Exclusive of Plant Operation.
- b. Number of spaces associated with the Power function of the project.
- c. Breakout of the Operations and Maintenance (O&M) Expenses feature as reported on Schedule X: Hydroelectric Generating Plant Statistics (Large Plant) for the Form EIA-412. Separate listings should be detail:
 - (1) The power portion of the joint O&M expenses.
 - (2) All specific power O&M expenses.
 - (3) Summary of all power production expenses, including general and administrative expenses (G&A).

Appendix A

U.S. Department of Energy Energy Information Administration Form EIA-412 (12/92)		Annual Report of Public Electric Utilities		Form Approved OMB No. 1905-0129 Expires: 12/31/93 Burden: 33.2 hours	
Identification Section					
1. The information requested in this part of the survey must be accurate. Item one (Exact Legal Name of Respondent) is repeated at the top of each page of the survey, along with item 9 (Original or			Resubmission), item 10 (Date of Report), and item 2 (Financial Reporting Year Ending). Please insure that the entries in these data fields are correct.		
01 Exact Legal Name of Respondent			02 Financial Reporting Year Ending (Month, Day, Year)		
03 Previous Name of Respondent and Date of Change (If name changed during year)					
04 Current Address of Principal Business Office (Street, City, State, Zip Code)					
05 Name of Contact Person			06 Title of Contact Person		
07 Address of Contact Person (Street, City, State, Zip Code)					
08 Telephone of Contact Person		09 This Report is (1) <input type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission		10 Date of Report (Month, Day, Year)	
11 Classes of Utility and Other Services Furnished by Respondent During the Year					
<input type="checkbox"/> Electric <input type="checkbox"/> Natural Gas <input type="checkbox"/> Water and Sewage <input type="checkbox"/> Sanitation <input type="checkbox"/> Irrigation <input type="checkbox"/> Other (Specify): _____					
Certification Section					
The undersigned certifies that he/she has examined the accompanying report; that to the best of his/her knowledge, information, and belief, all statements of fact contained in the accompanying report are true and the accompanying report is a correct statement of the business and affairs of the above named respondent in respect to each and every matter set forth therein during the calendar or other established fiscal year stated above.					
01 Name			02 Signature		
03 Title			04 Date Signed (Month, Day, Year)		
Title 18, U.S.C. 1001, makes it a crime for any person knowingly and willingly to make to any Agency or Department of the United States any false, fictitious, or fraudulent statements as to any matter within its jurisdiction. This report is mandatory under Public Law 93-275. Failure to respond may result in criminal fines, civil penalties, and other sanctions as provided by law. Data reported on Form EIA-412 are not considered confidential. Public reporting burden for this collection of information is estimated to average 1.8 hours per response, including the time of reviewing instructions, searching existing data sources, gathering and maintaining the data needed, and completing and reviewing the collection of information. Send comments regarding this burden estimate or any other aspect of this collection of information, including suggestions for reducing this burden, to the Energy Information Administration, Office of Statistical Standards EI-73, 1000 Independence Avenue S.W., Forrestal Building, Washington, D.C. 20585; and to the Office of Information and Regulatory Affairs, Office of Management and Budget, Washington, D.C. 20503.					

Page 2		Annual Report of Public Electric Utilities		Form Approved OMB No. 1905-0128 Expires: 12/31/95 Burden: 33.2 hours	
Form EIA-412 (12/92)		Name of Respondent		Date of Report (Month, Day, Year)	
This report is:		Date of Report (Month, Day, Year)		Report Year Ending (Month, Day, Year)	
(1) <input type="checkbox"/> An Original					
(2) <input type="checkbox"/> A Resubmission					
Schedule I: Electric Utility Balance Sheet					
<p>1. Some of the accounts listed below are defined in the General Instructions of this survey.</p> <p>2. Refer to the Uniform System of Accounts Prescribed for Public Utilities and Licensees for all other accounts.</p>			<p>3. Emission allowances traded under provisions of the Clean Air Act Amendments of 1990 should be reported in Account 186, "Miscellaneous Deferred Debits," or in Account 253, "Other Deferred Credits." Each allowance traded should be footnoted on Schedule XII.</p>		
Line No.	Assets and Other Debits (a)	Amount (b)	Line No.	Liabilities and Other Credits (a)	Amount (b)
	ELECTRIC UTILITY PLANT			PROPRIETARY CAPITAL	
1	Elec. Util. Plant & Adjust. (101-106,114,116)	\$	28	Investment of Municipality (208)	\$
2	Construction Work in Progress (107)		29	Misc. Capital (211)	
3	(less) Accum. Prov. for Depr. Amort. Depl. (108,111,115)		30	Retained Earnings (215,215.1,216)	
4	Net Electric Utility Plant (Lines 1,2 less 3)		31	TOTAL Proprietary Capital (Lines 28 thru 30)	
5	Nuclear Fuel (120.1-120.4,120.6)			LONG-TERM DEBT	
6	(Less) Accum. Prov. for Amort. of Nucl. Fuel (120.5)		32	Bonds (221,222)	
7	Net Elec. Plant incl. Nucl. Fuel (Lines 4,5 less 6)		33	Adv from Munic & Other Long-term Debt (223,224)	
	OTHER PROPERTY & INVESTMENTS		34	Unamort Prem Long-term Debt (225)	
8	Nonutility Property (121)		35	(Less) Unamortization Discount on Long-term Debt (226)	
9	(Less) Accum. Prov. for Depr. & Amort. (122)		36	TOTAL Long-term Debt (Lines 32-34 less 35)	
10	Invest. in Assoc Enterprises (123-125.1)			OTHER NONCURRENT LIABILITIES	
11	Investments & Special Funds (124-128)		37	Accum. Operating Provisions (228.1-228.4)	
12	TOTAL Other Prop. & Invest (Lines 8,10,11 less 9)		38	Accum Prov for Rate Refunds (229)	
	CURRENT AND ACCRUED ASSETS		39	TOTAL Other Noncurrent Liabilities (Lines 37-38)	
13	Cash, Working Funds & Invest. (131-136)			CURRENT AND ACCRUED LIABILITIES	
14	Notes & Other Receivables (141,143,145,146,172)		40	Notes Payable (231)	
15	Cust. Accts. Receivables (142)		41	Accounts Payable (232)	
16	(Less) Prov for Uncoll Acct (144)		42	Notes & Accts. Payables to Assoc. Enterprises (233,234)	
17	Fuel Stock & Exp Undistr(151-152)		43	Customer Deposits (235)	
18	Materials & Supplies (153-163)		44	Taxes Accrued (236)	
19	Prepayments (165)		45	Interest Accrued (237)	
20	Accrued Utility Revenues (173)		46	Misc Curr & Accr Liab (239-243)	
21	Misc Curr & Accr Assets (171,174)		47	TOTAL Curr. & Accr. Liabilities (Lines 40-46)	
22	TOTAL Current & Accr. Assets (Lines 13-15, 17-20 less 16)			DEFERRED CREDITS	
	DEFERRED DEBITS		48	Customer Advance for Construction (252)	
23	Unamortized Debt Expenses (181)		49	Other Deferred Credits (253,256)	
24	Extraordinary losses, Study Cost & Charge (182.1,182.2,183)		50	Unamortized Gain on Reacquired Debt (257)	
25	Misc Debt, R&D Exp, Unamrt Losses (185-189,191)		51	TOTAL Deferred Credits (Lines 48-50)	
26	TOTAL Deferred Debits (Lines 23-25)		52	TOTAL Liabilities and Other Credits (Lines 31,36,39,47,51)	
27	TOTAL Assets & Other Debits (Lines 7,12,22,26)				

Page 3		Annual Report of Public Electric Utilities		Form Approved OMB No. 1505-0129 Expires: 12/31/95 Burden: 33.2 hours	
Form EIA-412 (12/92)		Name of Respondent		This report is: (1) <input type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	
		Date of Report (Month, Day, Year)		Report Year Ending (Month, Day, Year)	
Schedule II: Electric Utility Income Statement for the Year					
1. Refer to the Uniform System of Accounts Prescribed for Public Utilities* and licensees for accounts listed below.					
Line No.	Item (a)			Amount (b)	
1	Electric Utility Operating Revenues	(400)	\$		
2	Operation Expenses	(401)			
3	Maintenance Expenses	(402)			
4	Depreciation Expenses	(403)			
5	Amortization of Elec.Plant, Property Losses and Regulatory Study Cost	(404-407)			
6	Taxes and Tax Equivalents (See Schedule IV)	(408.1,409.1)			
7	TOTAL Electric Utility Operating Expenses (Lines 2 thru 6)				
8	Net Electric Utility Operating Income (Line 1 less line 7)				
9	Income from Electric Plant Leased to Others	(412,413)			
10	Electric Utility Operating Income (Lines 8 thru 9)				
11	Other Electric Income (Explain significant amounts in a footnote)	(415,417,418,419,421,421.1)			
12	Other Electric Deductions (Explain significant amounts in a footnote)	(416,417.1,421.2)			
13	Allowance for Other Funds Used During Construction	(419.1)			
14	Taxes Applicable to Other Income and Deductions (See Schedule IV)	(408.2,409.2)			
15	Electric Utility Income (Lines 10, 11, 13 less line 12, 14)				
16	Income Deductions from Interest on Long-term Debt	(427)			
17	Other Income Deductions (Explain significant amounts in a footnote)	(428-432)			
18	Allowance for Borrowed Funds Used During Construction	(432)			
19	TOTAL Income Deductions (Lines 16 thru 18)				
20	Income Before Extraordinary Items (Line 15 less line 19)				
21	Extraordinary Income (See definition)	(434)			
22	Extraordinary Deductions (See definition)	(435)			
23	Net Income (Lines 20 thru 21 less line 22)				

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Form EIA-412 (12/92)		Name of Respondent		This report is: (1) <input type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission		Date of Report (Month, Day, Year)
						Report Year Ending (Month, Day, Year)
Schedule III: Electric Utility Plant						
1. Report the original cost of electric plant in service according to the prescribed accounts.				2. Enclose in parenthesis credit adjustments of plant accounts to indicate the negative effect of such accounts.		
Line No.	Item (a)	Balance Beginning of Year (b)	Additions During Year (c)	Retirements During Year (d)	Transfers & Adjustments (e)	Balance End of Year (f)
	Electric Plant in Service:					
1	Intangible Plant (301-303)	\$	\$	\$	\$	\$
	Production Plant:					
2	Steam Production (310-316)					
3	Nuclear Production (320-325)					
4	Hydraulic Production (330-336)					
5	Other Production (340-346) (Specify):					
6	TOTAL Production Plant (Lines 2 thru 5)					
7	Transmission Plant (350-359)					
8	Distribution Plant (360-373)					
9	General Plant (380-399)					
10	TOTAL Electric Plant in Service (Lines 1, 6 thru 9) (101)					
11	Electric Plant Leased to Others (104)					
12	Elec Plant Held for Future Use (105)					
13	Electric Plant Misc (102,103,106,114,116)					
14	TOTAL Electric Utility Plant & Adjust (Lines 10 thru 13)					
15	Constr Work in Progress-Electric (107)					

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Annual Report of Public Electric Utilities
 Form EIA-412 (12/92)
 Form Approved OMB No. 1905-0129 Expires: 12/31/95 Burden: 33.2 hours

Name of Respondent	This report is: (1) <input type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Month, Day, Year)	Report Year Ending (Month, Day, Year)
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Schedule IV: Taxes, Tax Equivalents, Contributions, and Services During Year

1. Report below the information called for on contributions and services to the municipality or other government units by the electric utility and, conversely, by those bodies to the electric utility. Do not include: (a) loans and advances which are subject to repayment or which bear interest, (b) payment in retirement of loans or advances previously made, (c) contributions by the municipality of funds or property which are of the nature of investment in the electric utility department.
 2. Enter in column (c) the total contributions made or received.

3. Report as "Taxes" the amounts due on the operations of the electric utility department. Exclude gasoline and other sales taxes which are included in the cost of transportation and materials.
 4. Information reported as Taxes refers to US of Accounts no. 408.1, 408.2, 409.1, and 409.2 and include social security and unemployment compensation. However, if your utility allocates these taxes as operating expenses to the electric utility department, do not include these taxes on this schedule and indicate amounts in a footnote on Schedule XII.

Line No.	Item (a)	MWh (b)	Amount of Contribution/ Value of Service
			Total (c)
	Subject Payments by Electric Utility to Municipality or Other Government Units:		
1	Taxes Other than Income Taxes, Utility Operating Income (408.1)		
2	Income Taxes, Utility Operating Income (409.1)		
3	Taxes and Tax Equivalents (Lines 1 & 2)		
4	Taxes Other than Income Taxes, Other Income and Deductions (408.2)		
5	Income Taxes, Other Income and Deductions (409.2)		
6	Taxes Applicable to Other Income and Deductions (Lines 4 & 5)		
7	Transfers fr Ret. Earnings (State or Local)		
8	Other Transfers from Retained Earnings		
9	TOTAL Taxes and Transfers (Lines 3,6,7,8)		
	Contributions of Services and Materials to State and Local Governments		
10	Free or Below-Cost Electric Service		
11	Use of Elec. Dept. Employees		
12	Use of Elec. Dept. Vehicles and Other Equip.		
13	Materials and Supplies		
14	TOTAL Contributions Provided (Lines 10-13)		
	Contributions of Services and Materials Received from State and Local Governments		
15	Free or Below-Cost Services		
16	Use of State or Local Employees (Not on Payroll of Reporting Utility)		
17	Use of Vehicles and Other Equipment		
18	Materials and Supplies		
19	TOTAL Contributions Received (Lines 15-18)		
20	Net Contributions and Services By Electric Utility to Municipality or Other Government Units (Line 14 less line 19)		

Page 6 Form EIA-412 (12/92)		Annual Report of Public Electric Utilities		Form Approved OMB No. 1905-0129 Expires: 12/31/95 Burden: 31.2 hours			
Name of Respondent		This report is: (1) <input type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission		Date of Report (Month, Day, Year)			
				Report Year Ending (Month, Day, Year)			
Schedule V. Sales of Electricity for Resale (Account 447)							
<p>1. Report all sales for resale (i.e. sales to purchasers other than ultimate consumers) transacted on a settlement basis other than power exchanges during the year. Do not report exchanges of electricity (i.e. transactions involving a balancing of debits and credits for energy, capacity, etc.) and any settlements for imbalanced exchanges on this schedule. Power exchanges must be reported on the Purchased Power schedule VII page 8.</p> <p>2. Enter the name of the purchaser in column (a). Do not abbreviate or truncate the name or use acronyms. Explain in a footnote any ownership interest or affiliation the respondent has with the purchaser.</p> <p>3. In column (b); provide one of the following codes: FP=Firm Power supplied for system requirements of the purchaser,</p> <p>including unit power provided on condition that specific generating unit is available for production; NF=NonFirm power supplied without capacity, interruptible that replaced other energy available. Include dump or surplus power used to replace generation or other purchases, maintenance, or emergency power obtained; OT=Other capacity and/or energy provided, including need to satisfy operating reserve obligations.</p> <p>4. Report in column (c) the megawatt-hours shown on bills rendered to the purchaser.</p> <p>5. Report demand charges in column (e), energy, and the total of any other types of charges, including out-of-period adjustments, in column (f). Report in column (g) the total charge shown on bills rendered to the purchaser.</p>							
Line No.	Sales Made To (Enter Name) (a)	Sale Code Type (b)	Megawatt- hours (MWh) Sold (c)	Annual Maximum Demand (Circle MW/MVa) (d)	Demand Charges (\$) (e)	Energy / Other Charges (\$) (f)	Total Revenues or Settle- ment (\$) (g)
1							
2							
3							
4							
5							
6							
7							
8							
9							
10							
11							
12							
13							
14							
15							
16							
17							
18							
19							
20							
21							
22							
23							
24							
25							
26							
27							
28							
29							
30							
31	TOTAL (Lines 1 thru 30)						

Line No.		Item (a)	Operation (b)	Maintenance (c)	Total (d)
Power Production Expenses					
1		Steam Power Generation (500-507,510-514) \$			
2		Fuel (In Operation \$) (501) \$			
3		Nuclear Power Generation (517-525,528-532)			
4		Fuel (In Operation \$) (518) \$			
5		Hydraulic Power Generation (535-540,541-545)			
6		Other Power Gen (Specify): (546-550,551-554)			
7		Fuel (In Operation \$) (547) \$			
8		Purchased Power (555)			
9		Other Production Expenses (556,557)			
10		TOTAL Production Exp (Lines 1,3,5,6,8-9)			
11		Transmission Expenses (560-567,568-573)			
12		Distribution Expenses (580-589,590-598)			
13		Customer Accounts Expenses (901-905)			
14		Customer Service & Info Expenses (907-910)			
15		Sales Expenses (911-916)			
16		Administrative & General Expenses (920-935)			
17		TOTAL Electric O & M Exp (Lines 10 thru 16)			

Number of Electric Department Employees	
18	Payroll Period Ended (Date)
19	Total Regular Full-Time Employees (If Federal Agency, Full-time Equivalent)
20	Total Part-Time and Temporary Employees
21	Total Employees

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Form EIA-412 (12/92)		This report is:		Date of Report (Month, Day, Year)			
Name of Respondent		(1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission		Report Year Ending (Month, Day, Year)			
Schedule VII: Purchased Power (Account 555) and Power Exchanges							
<p>1. Report all power purchases made during the year. Also report exchanges of electricity (i.e., transactions involving a balancing of debits and credits for energy, capacity, etc.) and any settlements for imbalanced exchanges.</p> <p>2. Enter the name of the seller or other party in an exchange transaction in column (a). Do not abbreviate or truncate the name or use acronyms. Explain in a footnote any ownership interest or affiliation the respondent has with the seller.</p> <p>3. In column (b), use one of the following codes for each class of transaction: FP=Firm Power supplied for system requirements of the purchaser, including unit power provided on condition that specific generating unit is available for production and emergency power that included a demand charge; NF=NonFirm supplied without capacity, interruptible, that replaced other energy available.</p> <p>4. Report in column (c) the megawatt-hours shown on bills renders to the respondent.</p> <p>5. Report demand charges in column (e), energy, and the total of any other types of charges, including out-of-period adjustments, in column (f). Report in column (g) the total charge shown on bills received as settlement by the respondent.</p> <p>Include dump or surplus power used to replace generation or purchases, maintenance, or emergency power that was obtained without having incurred a demand charge; QT=Other capacity and/or energy provided, including need to satisfy operating reserve obligations. Provide an explanation in a footnote for each out-of-period adjustment; EX=Exchange of electricity for transactions involving a balancing of debits and credits for energy, capacity, etc.</p>							
Line No.	Purchased from / Exchanges (Enter Name) (a)	Type (b)	Megawatt-hours (MWh) Purchased / Exchanged (c)	Annual Maximum Demand (Circle MW/MVa) (d)	Demand Charges (\$) (e)	Energy / Other Charges (\$) (f)	Total Cost (\$) (g)
1							
2							
3							
4							
5							
6							
7							
8							
9							
10							
11							
12							
13							
14							
15							
16							
17							
18							
19							
20							
21							
22							
23							
24							
25							
26							
27							
28							
29							
30							
31	TOTAL (Lines 1 thru 30)						

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		Date of Report (Month, Day, Year)		Report Year Ending (Month, Day, Year)	
Schedule VIII: Electric Energy Account					
1. Report below the information called for concerning the disposition of electric energy generated, purchased, and exchanged during the fiscal year.			2. The Total Sources of Energy on line 17 must equal the Total Disposition of Energy on line 24.		
Line No.	Item (a)	Megawatthours (b)			
SOURCES OF ENERGY					
Generation (Excluding Station Use):					
1	Steam				
2	Nuclear				
3	Hydro - Conventional				
4	Hydro - Pumped Storage				
5	Other (Specify):				
6	(Less) Energy for Pumping				
7	Net Generation (Lines 1 thru 6)				
8	Purchases - Utility				
9	Purchases - Nonutility				
Power Exchanges:					
10	Received				
11	Delivered				
12	Net Exchanges (Line 10 less line 11)				
Transmission for Others (Wheeling):					
13	Received				
14	Delivered				
15	Net Transmission for Others (Line 13 less line 14)				
16	Transmission by Others Losses				
17	TOTAL Sources of Energy (Lines 7,8,9,12,15,16)				
DISPOSITION OF ENERGY					
18	Sales to Ultimate Consumers (Including Interdepartmental Sales)				
19	Requirements Sales for Resale				
20	Nonrequirements Sales for Resale				
21	Energy Furnished Without Charge				
22	Energy Used by the Utility (Electric Department Only, Excluding Station Use)				
23	Total Energy Losses				
24	TOTAL Disposition of Energy (Lines 18 thru 23)				

Page 10	Annual Report of Public Electric Utilities			Form Approved OMB No. 1905-0128 Expires: 12/31/95 Bureau: 33.2 hours
Form EIA-412 (12/92)				
Name of Respondent	This report is: (1) <input type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Month, Day, Year)	Report Year Ending (Month, Day, Year)	
Instructions for Schedule IX: Steam-Electric Generating Plant Statistics (Large Plants)				
<p>1. Large plants are plants of 25,000 kW or more of maximum generator nameplate capacity operated by the utility. Include operated gas-turbine and internal combustion plants of 10,000 kW and more on this page. Also include operated nuclear plants.</p> <p>2. If any plant is equipped with combinations of steam, hydro, internal combustion, or gas-turbine equipment, report each as a separate plant. If, however, a gas-turbine functions in a combined cycle operation with a conventional steam unit, include gas-turbine with the steam plant.</p> <p>3. Operators of jointly owned plants must report for 100 percent of the plant; owners need not report. If total cost of plant (lines 9-12) is not available, report the available data and footnote the costs not given.</p> <p>4. If net peak demand for 60 minutes is unavailable, report available data and footnote the period provided.</p> <p>5. Report the average number of employees on the payroll whose costs are included in the production expense accounts (500-935), including part time and temporary employees. If employee(s) are assigned to more than one generating plant, include the number of employees assignable based on prorated expenses. If contractor costs are charged to any of the production expense accounts, footnote both the labor cost and the estimate of the number of contractors assignable to cost.</p> <p>6. If you report rents due to a sale-leaseback arrangement, footnote the capacity (megawatts) sold and the asset (dollars) value removed from the plant accounts.</p> <p>7. If gas is used and purchased on a therm basis, give Btu content of the gas and the quantity of fuel burned converted to Mcf (14.73 psi @ 60 degrees F).</p> <p>8. Data on line 16 (Fuel) must be consistent with lines 32 (Quantity of Fuel Burned), 33 (Average Heat Content of Fuel Burned), 35 (Average Cost of Fuel per Unit Burned), and 36 (Average Cost of Fuel Burned per Million Btu).</p> <p>9. If more than one fuel is burned in a plant, report the composite heat rate for all fuels burned.</p> <p>10. The items under Cost of Plant represent accounts or combinations of accounts prescribed by the Uniform System of Accounts. Under Production Expenses exclude Purchased Power, System Control, Load Dispatch, and Other Expenses classified "Other Power Supply Expenses."</p> <p>11. For gas-turbine and internal combustion plants, report Operating Expenses (account numbers 548 and 549) on line 21 (Electric Expenses), and Maintenance (account numbers 553 and 554) on line 27 (Maintenance of Electric Plant). Indicate plants designed for peak load service. Designate with an asterisk the automatically operated plants.</p> <p>12. If the respondent operates a nuclear power generating plant, attach: (a) a brief explanation accounting for the cost of power generated, including any assignment of excess costs to research and development expenses, (b) a brief explanation of the fuel accounting, specifying the accounting methods and types of cost units used with respect to the various components of the fuel costs, and (c) additional information as may be informative concerning the type of plant, kind of fuel used, and other physical and operating qualities of the plant.</p>				

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Name of Respondent	This report is: (1) <input type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Month, Day, Year)
		Report Year Ending (Month, Day, Year)

Schedule IX: Steam-Electric Generating Plant Statistics (Large Plants)

1. Refer to page 10 for instructions concerning this schedule. 2. Refer to the Uniform System of Accounts Prescribed for Public Utilities and Licensees for accounts listed below.

Line No.	Item (a)	Plant Name: (b)	Plant Name: (c)
1	Kind of Plant (Steam, Internal Combustion, Gas-Turbine, or Nuclear)		
2	Year Originally Constructed		
3	Year Last Unit Was Installed		
4	Total Maximum Generator Nameplate Capacity in kW		
5	Net Peak Demand on Plant (kW for 60 Minutes)		
6	Plant Hours Connected to Load		
7	Average Number of Employees		
8	Net Generation, Exclusive of Plant Use - kWh		
	Cost of Plant:		
9	Land and Land Rights (310, 320)		
10	Structures and Improvements (311, 321)		
11	Equipment Costs: (312-316, 322-325)		
12	Total Cost		
13	Cost/kW of Nameplate Capacity (line 4)		
14	Gross Annual Capital Expenditures		
	Production Expenses:		
15	Operation Supervision and Engineering (500, 517)		
16	Fuel (501, 518)		
17	Coolants and Water (Nuclear Plants Only) (519)		
18	Steam Expenses (502, 520)		
19	Steam from Other Sources (503, 521)		
20	Steam Transferred (Credit) (504, 522)		
21	Electric Expenses (505, 523)		
22	Misc. Steam (Nuclear) Power Expenses (506, 524)		
23	Rents (507, 525)		
24	Maint. Supervision and Engineering (510, 528)		
25	Maintenance of Structures (511, 529)		
26	Maintenance of Boiler (Reactor) Plant (512, 530)		
27	Maintenance of Electric Plant (513, 531)		
28	Maint. of Misc. Steam (Nuclear) Plant (514, 532)		
29	TOTAL Production Expenses		
30	Expenses per Net kWh (Hills -- 2 Places)		
	Fuel: (Kind)	Coal	Gas
31	Unit: (Coal - Tons of 2,000 Lb.) (Gas - Mcf) (Oil - Barrels of 42 Gals.) (Nuclear... Grams...)		
32	Quantity (Units) of Fuel Burned		
33	Average Heat Content of Fuel Burned (Btu/Lb of Coal, per CuFt of Gas, or per Gal of Oil)		
34	Average Cost of Fuel per Unit, as Delivered F.O.B. Plant During Year		
35	Average Cost of Fuel per Unit Burned		
36	Average Cost of Fuel Burned per Million Btu		
37	Avg Cost of Fuel Burned per kWh Net Generation		
38	Average Btu per kWh Net Generation		

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Form EIA-412 (12/92)						
Name of Respondent		This report is: (1) <input type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission		Date of Report (Month, Day, Year)		Report Year Ending (Month, Day, Year)
Schedule IX: Steam-Electric Generating Plant Statistics (Large Plants) (Cont'd)						
<p>1. Refer to page 10 for instructions concerning this schedule.</p> <p>2. Refer to the Uniform System of Accounts Prescribed for Public Utilities and Licensees for accounts listed below.</p>						
Plant Name: (d)	Plant Name: (e)	Plant Name: (f)	Item (g)	Line No.		
			Kind of Plant (Steam, Int Cmb, Gas-Trb, Nuc)	1		
			Year Constructed	2		
			Year Last Unit	3		
			Nameplate Capacity (kW)	4		
			Net Peak Demand	5		
			Plant Hours	6		
			Number of Employees	7		
			Net Generation - kWh	8		
			Cost of Plant:			
			Land and Land Rights	9		
			Structures & Improvmts	10		
			Equipment Costs:	11		
			TOTAL Cost	12		
			Cost per kW	13		
			Gross Expenditures	14		
			Production Expenses:			
			Operation Supervision	15		
			Fuel	16		
			Coolants (Nuc. Only)	17		
			Steam Expenses	18		
			Steam Other Sources	19		
			Steam Transferred	20		
			Electric Expenses	21		
			Misc. Steam Expenses	22		
			Rents	23		
			Maint. Supervision	24		
			Maint. Structures	25		
			Maint. Boiler Plant	26		
			Maint. Electric Plant	27		
			Maint. of Misc. Steam	28		
			TOTAL Prod. Expenses	29		
			Expenses/Net kWh	30		
Coal	Gas	Oil	Coal	Gas	Oil	Fuel: (Kind)
						Unit: (Tons, Mcf, Barrels, Grams)
						Quantity (Units) Fuel
						Average Heat Content of Fuel Burned
						Average Cost of Fuel per Unit, F.O.B.
						Average Cost Burned
						Average Cost Btu
						Average Cost kWh
						Average Btu per kWh

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Form EIA-412 (12/92)		This report is:		Date of Report (Month, Day, Year)
Name of Respondent		(1) <input type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission		Report Year Ending (Month, Day, Year)
Schedule X: Hydroelectric Generating Plant Statistics (Large Plants)				
<p>1. Large plants are hydroelectric plants of 10,000 kW or more of maximum generator nameplate capacity operated by the utility.</p> <p>2. Indicate by an asterisk and explain in a footnote if any plant operated under a license from the Federal Energy Regulatory Commission. If a licensed project, give project number. Operators of jointly owned plants must report 100% of the plant; owners should not report. If the total cost of the plants (lines 9 - 13) is not available, the operator should report the cost that is available and indicate in a footnote what costs are not included.</p> <p>3. For line 5, if net peak demand for 60 minutes is not available, give that which is available, specifying period.</p> <p>4. Report the average number of employees on the payroll whose costs are included in the production expense accounts (500-935), including part time and temporary employees. If employee(s) are assigned to more than one generating plant, include the number of employees assignable based on the prorated expenses. If contractor costs are charged to any of the production expense accounts, footnote both the labor cost and the estimate of number of contractors assignable to this cost.</p>				
Line No.	Item (a)	FERC Licensed Project No. and Plant Name: (b)	FERC Licensed Project No. and Plant Name: (c)	
1	Kind of Plant (Run-of-River or Storage)			
2	Year Originally Constructed			
3	Year Last Unit was Installed			
4	TOTAL Maximum Generator Nameplate Capacity in kilowatts (kW)			
5	Net Peak Demand on Plant (kW for 60 minutes)			
6	Plant Hours Connected to Load			
7	Average Number of Employees			
8	Net Generation, Exclusive of Plant Use - kWh			
Cost of Plant:				
9	Land and Land Rights (330)			
10	Structures and Improvements (331)			
11	Reservoirs, Dams, and Waterways (332)			
12	Equipment Costs (333-335)			
13	Roads, Railroads, and Bridges (336)			
14	TOTAL Cost (Lines 9 thru 13)			
15	Cost/kW of Nameplate Capacity (Line 4)			
16	Gross Annual Capital Expenditures			
Production Expenses:				
17	Operation Supervision and Engineering (535)			
18	Water for Power (536)			
19	Hydraulic Expenses (537)			
20	Electric Expenses (538)			
21	Misc. Hydraulic Power Generation Exp. (539)			
22	Rents (540)			
23	Maintenance Supervision & Engineering (541)			
24	Maintenance of Structures (542)			
25	Maint. of Reservoirs, Dams, & Waterways (543)			
26	Maintenance of Electric Plant (544)			
27	Maintenance of Misc. Hydraulic Plant (545)			
28	TOTAL Production Expenses (Lines 17 thru 27)			
29	Expenses per Net kWh (Hills -- 2 Places)			

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Name of Respondent	This report is: (1) <input type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Month, Day, Year)	Report Year Ending (Month, Day, Year)	
Schedule X: Hydroelectric Generating Plant Statistics (Large Plants) (Cont'd)				
<p>5. If you report rents due to a sale-leaseback arrangement, footnote the capacity (megawatts) sold and the asset (dollars) value removed from the plant accounts.</p> <p>6. The items under Cost of Plant represent accounts or combinations of accounts prescribed by the Uniform System of Accounts. The items under Production Expenses do not include Purchased</p>		<p>Power, System Control, Load Dispatching, or Other Expenses classified as "Other Power Supply Expenses."</p> <p>7. If any plant is equipped with combinations of steam, hydro, internal combustion engine, or gas turbine equipment, report each as a separate plant.</p>		
FERC Licensed Project No. and Plant Name:	FERC Licensed Project No. and Plant Name:	FERC Licensed Project No. and Plant Name:	Item (g)	Line No.
(d)	(e)	(f)		
			Kind of Plant	1
			Year Constructed	2
			Year Last Unit	3
			TOTAL Nameplate Capacity in kW	4
			Net Peak Demand	5
			Plant Hours	6
			Number of Employees	7
			Net Generation - kWh	8
			Cost of Plant:	
			Land & Land Rights	9
			Structures	10
			Reservoirs	11
			Equipment	12
			Roads, etc.	13
			TOTAL Cost	14
			Cost/kW	15
			Gross Expenditures	16
			Production Expenses:	
			Oper. Supervision	17
			Water for Power	18
			Hydraulic Expenses	19
			Electric Expenses	20
			Misc. Expenses	21
			Rents	22
			Maint. Supervision	23
			Maint. Structures	24
			Maint. Reservoirs	25
			Maint. Elec. Plant	26
			Maint. Hydri. Plant	27
			TOTAL Prod. Exp.	28
			Expenses/Net kWh	29

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Name of Respondent	This report is: (1) <input type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Month, Day, Year)	Report Year Ending (Month, Day, Year)

Schedule XI: Transmission Line Statistics

1. Report below information requested concerning each transmission line owned. If more space is required, use supplemental page using the column headings shown on this page.

2. For column (c), if the voltage used is different from operating, report the difference in a ftn.

3. Indicate in column (d) whether the type of supporting structure is: (1) single pole, wood, or steel; (2) H-frame, wood, or steel poles; (3) tower; or (4) underground construction.

4. Indicate in column (g), whether the material is aluminum conductor steel reinforced (ACSR), aluminum (A), copper (C), or other (O) and the cross-sectional area per phase in thousands of circular mils (KCM).

5. Designate any transmission line or portion thereof for which the respondent is not the sole owner. If such property is leased from another, give name of lessor in a footnote.

6. Designate in a footnote any transmission line leased to another and give name of lessee.

Line No.	Designation (Name of Terminal Station)		Operating Voltage (kVa)	Type of Supporting Structure	LENGTH (Pole Miles)		Material and Size of Conductor	Number of Circuits
	From	To			On Structures of Line Designated	On Structures of Another Line		
	(a)	(b)			(e)	(f)		
1								
2								
3								
4								
5								
6								
7								
8								
9								
10								
11								
12								
13								
14								
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16								
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		Date of Report (Month, Day, Year)		Report Year Ending (Month, Day, Year)	
Schedule XII: Footnote Data					
Page Number (a)	Part Number (b)	Line Number (c)	Column Number (d)	Comments (e)	

APPENDIX B
CORPS OF ENGINEERS - DEPARTMENT OF THE ARMY
IMAGINARY DAM PROJECT
Sample City, Texas

Statement of Revenues and Expenses for the Fiscal Year Ended 30 Sep 1986

	AMOUNTS (a)			
	Power Production	Navigation	Irrigation	Total Project
<u>OPERATING INCOME:</u>				
Revenues Allocated to the Project by the Lakawampen Power Administration	\$ 3,600,000	-	-	\$ 3,600,000
Revenues Deposited by Bureau of Reclamation	-	-	10,730	10,730
Revenues from Sale of Water or Water Power				
Headwater Benefits	80,000	-	-	80,000
Other	-	-	-	-
Interdepartment Sales	7,570	-	-	7,570
Total Operating Income	\$ 3,687,570	-	\$ 10,730	\$ 3,798,300

OPERATING REVENUE DEDUCTIONS:

OPERATION AND MAINTENANCE EXPENSES:

Specific Facilities - Operation	\$ 363,113	\$ 87,508	-	\$ 450,621
Specific Facilities - Maintenance - Rehabilitation	264,821	35,675	-	300,496
Joint Use Expenses - Oper and Maint	378,725	194,402	19,440	592,567
Total Operation and Maintenance Expense	\$ 1,006,659	\$ 317,585	\$ 19,440	\$ 1,343,684
Less: Credits to Operating Expense	10,675	5,650	985	17,310
Net Operation and Maintenance Expense	\$ 995,984	\$ 311,935	\$ 18,455	\$ 1,326,374

DEPRECIATION AND AMORTIZATION EXPENSE:

Specific Facilities	\$ 554,252	\$ 39,307	-	\$ 593,559
Joint Use Facilities	127,476	127,476	12,750	267,702
Total Depreciation and Amortization	\$ 681,728	\$ 166,783	\$ 12,750	\$ 861,261
Total Operating Revenue Deductions	\$ 1,677,712	\$ 478,718	\$ 31,205	\$ 2,187,635
Net Operating Revenues	\$ 2,009,712	\$ -478,718	\$ -20,475	\$ 1,510,665

(a) Provide Separate Columns for Each Project Purpose

APPENDIX B
 CORPS OF ENGINEERS - DEPARTMENT OF THE ARMY
 IMAGINARY DAM PROJECT
 Sample City, Texas

Statement of Revenue and Expenses for the Fiscal Year Ended 30 Sep 1986

	AMOUNTS (a)				Total Project
	Power Production	Navigation	Irrigation		
<u>OTHER INCOME:</u>					
Miscellaneous Non-operating Income	\$ 1,781	\$ 986	\$ 149	\$ 2,916	\$ 2,916
Total Other Income	\$ 1,781	\$ 986	\$ 149	\$ 2,916	\$ 2,916
GROSS INCOME	\$2,011,639	\$ -477,732	\$ -20,326	\$ 1,513,581	\$ 1,513,581
<u>INCOME DEDUCTIONS:</u>					
Interest on Federal Investment	\$1,037,867	\$ 507,060	\$ 135,674	\$ 1,680,601	\$ 1,680,601
Less: Interest Charged to Construction	465	51	23	539	539
Total Income Deductions	\$1,037,402	\$ 507,009	\$ 135,651	\$ 1,680,062	\$ 1,680,062
TOTAL NET INCOME	\$ 974,237	\$ -984,741	\$ -155,977	\$ -166,481	\$ -166,481
<u>DISPOSITION OF NET INCOME:</u>					
Transferred to:					
Status of Cost Recovery - Results from Operations	\$ 974,237	\$ -	\$ -19,561(1)	\$ 954,676	\$ 954,676
Nonreimbursable Costs	-	-984,741	\$ -136,416 (2)	-1,121,157	-1,121,157
Total Disposition of Net Income	\$ 974,237	\$ -984,741	\$ -155,977	\$ -166,481	\$ -166,481

- (1) Net income, less interest factors transferred to Nonreimbursable costs.
- (2) Includes interest portion of expense, which is not reimbursable, as follows: Interest on Federal Investment, \$135,651; Interest portion of Depreciation and Amortization Expense, \$765.
- (a) Provide Separate Columns for each Project Purpose

APPENDIX C
 CORPS OF ENGINEERS - DEPARTMENT OF THE ARMY
 IMAGINARY DAM PROJECT
 Sample City, Texas

Statements of Assets and Liabilities - 30 Sep 1986

	AMOUNTS (a)				Total Project
	Power Production	Navigation	Irrigation		
<u>ASSETS</u>					
<u>PROPERTY, PLANT, AND EQUIPMENT:</u>					
<u>ORIGINAL COST, INCLUDING INTEREST DURING CONSTRUCTION</u>					
Specific Facilities	\$ 38,620,786	\$ 6,343,034	-	\$ 44,963,820	
Joint Use Facilities	20,940,803	16,265,303	4,675,500	41,881,606	
Total Original Cost	\$ 59,561,589	\$ 22,608,337	4,675,500	\$ 86,845,426	
LESS:					
<u>DEPRECIATION AND AMORTIZATION</u>					
Specific Facilities	\$ 5,333,958	\$ 420,675	-	\$ 5,754,633	
Joint Use Facilities	1,284,453	927,703	356,750	2,568,906	
Total Depreciation and Amortization	\$ 6,618,411	\$ 1,348,378	356,750	\$ 8,323,539	
Original Cost Less Depreciation and Amortization	\$ 52,943,178	\$ 21,259,959	\$ 4,318,750	\$ 78,521,887	
<u>OTHER ASSETS:</u>					
Unexpended Balance of Allotment	\$ 103,757	\$ 14,422	\$ 10,686	\$ 128,865	
Construction Work in Progress	57,125	78,775	35,646	171,546	
Deferred Charges and Undistributed Costs	16,032	11,919	550	28,501	
Materials and Supplies	29,972	39,674	8,714	78,360	
Total Other Assets	\$ 206,886	\$ 144,790	\$ 55,596	\$ 407,272	
Total Assets	\$ 53,150,064	\$ 21,404,749	\$ 4,374,346	\$ 78,929,159	

For footnote, see last page

APPENDIX C
 CORPS OF ENGINEERS - DEPARTMENT OF THE ARMY
 IMAGINARY DAM PROJECT
 Sample City, Texas

Statement of Assets and Liabilities - 30 Sep 1986 (Continued)

	AMOUNTS (a)			Total Project
	Power Production	Navigation	Irrigation	
<u>LIABILITIES</u>				
<u>INVESTMENT OF U.S. GOVERNMENT:</u>				
Congressional Appropriations and Allot- ments (Including Amounts for Operating Expenses)	\$65,606,366	\$25,646,026	\$4,172,438	\$95,424,830
Transfers from Other Federal Agencies	87,900	78,250	9,250	175,400
Interest on Government Investment	19,402,863	10,184,060	562,171	30,149,094
Total Credits	\$85,097,129	\$35,908,336	\$4,743,859	\$125,749,324
LESS:				
Funds Returned to U.S. Treasury by: Lakeawampen Power Administration	\$45,387,952	\$ -	\$ -	\$45,387,952
U.S. Bureau of Reclamation	\$ -	\$ -	50,649	50,649
Corps of Engineers and Other Agencies	98,245	4,693	955	103,893
Net Expense of Nonreimbursable Portion of Project	\$ -	14,498,894	171,905	14,670,799
Total Debits	\$45,486,197	\$14,503,587	\$223,509	\$60,213,293
ADD:				
Status of Cost Recovery - Reimbursable Costs	\$13,536,527	\$ -	\$-146,789	\$13,389,738
Results from Operations	2,605	-	785	3,390
Net Gain or Loss (-) on Disposal of Land	\$13,539,132	\$ -	\$-146,004	\$13,393,128
Total Net Cost Recovery	\$53,150,064	\$21,404,749	\$4,374,346	\$78,929,159
Net Investment of U.S. Government	\$ -	\$ -	\$ -	\$ -
Non-Federal Contributions	\$53,150,064	\$21,404,749	\$4,374,346	\$78,929,159
Total Liabilities				

APPENDIX C
 CORPS OF ENGINEERS - DEPARTMENT OF THE ARMY
 IMAGINARY DAM PROJECT
 Sample City, Texas

Statement of Assets and Liabilities - 30 Sep 1986 (Continued)

	AMOUNTS (a)				Total Project
	Power Production	Navigation	Irrigation	Total	
(1) <u>Status of Recovery of Investment - Reimbursable Purposes:</u>					
Net Reimbursable Cost Recovery	\$13,539,132	\$ -	\$-146,004	\$13,393,128	
Depreciation and Amortization (Reimb. Purposes)	6,618,411	\$ -	356,750	6,975,161	
Less: Interest Element of Accrued Depreciation	-	-	21,405	21,405	
Gross Recovery of Investment	\$20,157,543	-	\$189,341	\$20,346,884	

- (2) Include \$1,000 receipts from grants, \$750 of which is required by law to be returned by the U.S. Treasury to the state(s) in which the land is located.
- (3) Includes interest charged to irrigation which is not reimbursable, as follows: Interest charged to operation, \$150,000; interest portion of Accrued Depreciation and Amortization Expense, \$21,405.
- (a) Provide Separate Columns for each Project Purpose
- (b) Unexpended Balance of Allotment must be in agreement with, or reconciled to, unexpended balance reported on Eng From 3011.

APPENDIX D

CONVERSION CHART

Corps of Engineers Plant Accounts Converted to
 Federal Energy Regulatory Commission Plant Accounts

C.E. FEATURE ACCOUNTS	FERC PLANT ACCOUNTS
01000 LANDS & DAMAGES:	
Fee Land - Acquisition Costs	330 Lands and Land Rights
Easements & Lesser Interests &	" " " " "
All Land Acquisition Expense	
02000 RELOCATIONS:	
Fee Land - Acquisition Costs	330 Lands and Land Rights
Easements & Lesser Interests &	" " " " "
All Land Acquisition Expense	
Construction Cost	330 Lands and Land Rights
03000 Reservoirs	332 Reservoirs, Dams & Waterways
04100 Dams-Main Dam	" " " " "
04200 Spillway	" " " " "
04300 Outlet Works (Excl. Power)	" " " " "
04400 Power Intake Works	" " " " "
04500 Auxilliary Darns	" " " " "
04600 Municipal & Indust Water	" " " " "
Delivery Facilities	" " " " "
05000 Locks	" " " " "
06000 FISH & WILDLIFE FACILITIES:	
Fish Passage Facilities	332 Reservoirs, Dams & Waterways
07100 Powerhouse	" " " " "
07200 Turbines and Generators	333 Water Wheels, Turbines & Generators
07300 Accessory Electrical Equipment	334 Accessory Electric Equipment
07400 Misc. Power Plant Equipment	335 Misc. Power Plant Equipment
07500 Tailrace	332 Reservoirs, Dams & Waterways
07600 Switchyard	331 Structures and Improvements
08000 Roads, Railroads, & Bridges	336 Roads, Railroads, & Bridges
09000 Channels and Canals	332 Reservoirs, Dams & Waterways
10000 Breakwaters & Seawalls	Not Applic. To Mult. Purpose Projects

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C. E. FEATURE ACCOUNTS

11000 Levees and Floodwalls
13000 Pumping Plants
14000 Recreation Facilities (1)
15000 Floodway Control &
Diversion Struct

16000 Bank Stabilization

17000 Beach Replenishment

18000 Cultural Resources Preservation
19000 Buildings, Grounds & Utilities
20000 Permanent Operating Equipment

FERC PLANT ACCOUNTS

332 Reservoirs, Dams & Waterways
331 Structures and Improvements
331 Structures and Improvements

Not Applic. To Mult. Purpose
Projects
Not Applic. To Mult. Purpose
Projects
Not Applic. To Mult. Purpose
Projects
332 Dams, Reservoirs, and Waterways
331 Structures and Improvements
335 Misc. Power Plant Equipment

Appendix E
Miscellaneous Power Production Data

Net Power Generation
Number of Employees for Power

Power Production Expenses - Operations

<u>Account</u>	<u>Amount CE Account No.</u>	<u>for Year</u>	<u>Incr or Decr from Preceding Year</u>
(535+560) Operation Supervision and Engineering	604.1+ 607.N	\$55,893	\$ 22,063
(537) Hydraulic Expenses	604.2	-0-	(-)1,262
(538+562) Electric Expense	604.3	235,624	14,806
(539) Misc Hydraulic Power Generation Expenses	604.4	70,277	11,151
Joint Use Operating Expenses (Net DR or CR)		363	22
		_____	_____
TOTAL OPERATION		<u>\$362,157</u>	<u>\$24,209</u>
		_____	_____

(N) Includes, as appropriate, sub-accounts 2 through 5

Power Production Expenses - Maintenance

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<u>Account</u>	<u>CE Account No.</u>	<u>Incr or Amount For Year</u>	<u>Decr from Preceding Year</u>
(541+568) Maint Supervision and Engineering	623.*1 634	\$ -0-	\$(-)55,350
(542+569) Maint of Structures	623.*2	76,806	60,204
(543) Maint of Res, Dams, and Waterways	623.*5		
(544+570) Maint Electric Plant	623.*3	54,075	(-) 10,049
(545) Maint of Misc Hydraulic Plant	623.*4	20,365	1,676
Joint Maintenance Expenses (Net DR or CR)		305	253
		_____	_____
TOTAL MAINTENANCE		<u>\$151,551</u>	<u>\$ (-)3,266</u>
TOTAL POWER PRODUCTION EXPENSES		<u>\$513,708</u>	<u>\$20,943</u>
		_____	_____

* Includes sub-account 1-5

APPENDIX E
Miscellaneous Power Production Data

Joint Use Expenses - Debits

<u>Account</u>	<u>CE Acct No.</u>	<u>Amount</u>
<u>Operations</u>		
Dams	601.2	\$ 61
Reservoirs	601.3	154
Service Facilities - Roads	602.1	22
Service Facilities - Bldgs, Grnds & Utils	602.2	194
Permanent Operating Equipment	602.	100
Natural Resource Mgmt - F&W Mgmt	605.1	
F&W Facilities	605.2	
Other	605.	
Condition and Operation Studies	607.	27
Water Control Management	609.	
<u>Maintenance</u>		
Lands and Damages (Except Boundary Line Marking and Delineation.)	620	\$ 1
Dams - Dam Joint Facilities	621.1	298
Boundary Line Marking and Delineation	620.08	5
Natural Resource Facilities	624.	
Permanent Oper Equip	630.	9
Bldgs, Grounds, & Utilities	632.	1
Engineering & Design	634.	21
Payments to States From Grant Revenues	675.	15
TOTAL JOINT USE EXPENSES - DEBIT		<u>\$ 908</u>

Joint Use Expenses - Credit

Joint Operating Expenses - Credit	604.9	\$
Credits to Operations - Operation	680.2	240
Credits to Operations - Maintenance	680.2	

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Summary of Electric Operation and Maintenance Expenses

<u>Account</u>	<u>Operation</u>	<u>Maintenance</u>	<u>Total</u>
Electric Generation:			
Hydraulic-Conventional	\$362,157	\$151,551	\$513,708
 (920-921) Admin and General Expenses (CE 619,635)	 74,460	 15,687	 90,147
	_____	_____	_____
TOTAL PRODUCTION EXPENSES		<u>\$436,617</u>	<u>\$167,238</u>
<u>\$603,855</u>	_____	_____	_____