

Regulation
No. 37-2-16

29 September 1995

Financial Administration
CORPS OF ENGINEERS, CIVIL - APPORTIONMENTRCS:
CERM-B-4

1. Purpose. This regulation assigns administrative responsibilities for the apportionment of Army civil works funds. Also, it provides instructions for preparation and submission of apportionment schedules.
2. Applicability. This regulation applies to all HQUSACE elements, major subordinate commands (MSC), laboratories, districts and field operating activities (FOA) which have civil works funds available for obligation.
3. References:
 - a. 31 USC SS 1341, 1517.
 - b. OMB Circular A-34, Instructions on Budget Execution.
 - c. AR 37-1, Vol. I, Army Accounting, Fund Control, and Finance Policies and Procedures, Chapter 6-11, 13, 14 & 15.
 - d. ER 37-2-10, Accounting and Reporting - Civil Works, Chapter 5.
4. General Definitions. The following terms are used:
 - a. Current Year (CY) - The fiscal year currently underway.
 - b. Budget Year (BY) - The fiscal year that follows the current year.
 - c. Prior Year (PY) - The fiscal year preceding the current year.
 - d. Apportionment - The action by which Office of Management and Budget (OMB) distributes amounts available for obligation, including budgetary reserves established pursuant to law, in an appropriation or fund account. An apportionment divides amounts available for obligation by

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specific time periods (usually quarters), activities, projects, objects or a combination thereof. Apportionment limits the amount and controls the pace of obligations, in order to 1) prevent the obligation of amounts, which are available within an appropriation or fund account, in a manner that would result in deficiency or the need for supplemental appropriations from Congress and 2) achieve the most effective and economical use of amounts made available for obligation.

5. Background. The Office of Assistant Secretary of the Army, Civil Works has apportionment control responsibility given by Executive Office of the President, Office of Management and Budget. This responsibility has been delegated through the Chief of Engineers (Commander, USACE) to, Directorate of Resource Management, Budget and Programs Division, Civil Operations Branch (CERM-BE), which administers this responsibility in accordance with the references listed above in paragraph 3. Budgetary resources subject to control include carry-over unobligated funding, new budget authority and reimbursable orders.

6. Responsibilities.

a. Headquarters, USACE. CERM-BE will prepare and submit apportionment requests and other documents (SF 132, Apportionment and Reapportionment Schedule), through the Office of the Assistant Secretary of the Army, Civil Works, so that authority to incur direct and reimbursable obligations, using all budgetary resources, is provided timely by OMB as required by reference 3b. CERM-BE will prepare these requests by compiling a quarterly schedule of obligations according to ENG FORM 2101, Schedules of Obligations and Expenditures, for direct funds and MSC reimbursable obligation schedules, as described below. CERM-BE will monitor actual USACE obligations by treasury symbol, account or activity, as appropriate. **CERM-BE will insure that apportionment is not exceeded.** When needed, it will control the pace of obligations, to avoid exceeding OMB apportioned levels, by issuing formal subdivisions on ENG FORM 3010, Apportionment Schedule. However, **normally civil works apportionment will not be subdivided to MSC, districts, laboratories or FOA.** MSC, districts, labs and FOA will presume that all budgetary resources available to them for obligation are apportioned, **unless notified by CERM-BE to the contrary.** The Corps' standard accounting systems (COEMIS-FA or CEFMS) and database records will determine budgetary resources available for obligation.

b. MSC, Laboratories and FOA. Resource Management offices will prepare reimbursable obligation schedules by fiscal quarters and submit these to CERM-BE (see paragraph 8) as applicable to their command (MSC shall include subordinate activities and districts).

c. District Commands. Resource Management offices may be required to develop schedules in coordination with higher commands. Special attention should be given to large (more than \$500,000) reimbursable obligations, because of their greater potential to breach civil works apportionment ceilings. Telephone, E-mail or FAX fiscal details of Federal Emergency Management Agency (FEMA) orders to CERM-BE at the time of acceptance. Consult MSC policy for additional restrictions, reporting procedures and guidance.

7. Requirements Control Symbol. RCS: CERM-B-4 has been assigned.

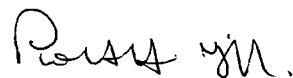
8. Preparation Instruction. Reports will schedule reimbursable obligations by fiscal quarter and annual total for each treasury account symbol. All dollar amounts will be stated in thousands of dollars and rounded up to the next higher thousand (for example: \$170,001 to 171,000 would be shown as 171). Amounts less than \$1,000 would not be shown. Reports must be received at HQUSACE, ATTN: CERM-BE, 20 Massachusetts Ave. NW, Washington, DC 20314-1000 (E-mail, FAX or hard copy accepted) by the following due dates:

a. 31 July - Estimate BY reimbursable obligations.

b. 15 January - Validate CY reimbursable obligations to include realized or anticipated orders.

c. As needed to identify significant deviations from obligation schedules previously reported. Submit a revised report for actual reimbursable obligations which exceed cumulative quarterly amounts by 10 percent. Report changes in estimated annual reimbursable obligations which decline by 10% from the last report.

FOR THE COMMANDER:



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