

Chapter 2

General Ledger Accounts

2-1 Chart of general ledger accounts. The following classification of general ledger accounts is prescribed use by Corps of Engineers Divisions and Districts. New accounts will not be added without the prior approval of the Office, Chief of Engineers:

ASSET ACCOUNTS

Available Funds

- 1000 Disbursing Officer's Cash
- 1010 Unapplied Approved Operating Budget Resources
- 1020 Funds with Treasury

Accounts Receivable

- 1100 Accounts Receivable

Inventories

- 1327 Work in Process, Contractors' Plants
- 1328 Work in Process, Other Government Plants

Advances Issued

- 1401 Advances to Travelers
- 1411 Advances to Contractors and Suppliers
- 1412 Advances to Industrial Fund Installations
- 1421 Working Fund Advances

Fixed Assets

- 1701 Land
- 1702 Improvements to Land
- 1715 Buildings and Structures
- 1721 Utility Distribution and Sanitary Systems
- 1731 Production Equipment
- 1747 Other Capital Equipment

Real Estate Acquisition and Construction Work - Current Program

- 1801 Work in Progress - Real Estate Acquisition and Construction
- 1802 Completed Work, Current Fiscal Year - Real Estate Acquisition and Construction

Unapplied Construction Costs - General

- 1811 Construction Materials and Supplies
- 1812 Construction Facilities and Equipment
- 1813 Operation and Maintenance of Construction Facilities and Equipment
- 1814 General Overhead
- 1819 Other Unapplied Costs

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LIABILITY AND OTHER CREDIT ACCOUNTS

Accounts Payable and Accrued Liabilities

2100 Accounts Payable
2120 Contract Payments Withheld (Retained Percentage)
2201 Accrued Payroll
2400 Unapplied Deposits

Accrued Civilian Annual Leave

2810 Accrued Annual Leave, Cumulative
2811 Accrued Annual Leave, Current
2812 Accrued Annual Leave, Prior
2813 Accrued Annual Leave Used

Cumulative Depreciation

2892 Cumulative Depreciation - Construction Facilities and Equipment
(Unapplied Construction Costs - General)

Civil Service Retirement Contributions

2901 CSR&D Fund Deductions, Current
2902 CSR&D Fund Deductions, Prior
2903 CSR&D Fund Deductions, Cumulative (DR)

INVESTMENT OF THE UNITED STATES

3002 Capitalized Assets
3011 Net Investment From Appropriations
3012 Expended Allotments
3013 Appropriation Revenues
3014 Deposits to Treasury
3018 Appropriation Reimbursements Collected
3021 Gains from Donations
3031 Loss due to Donations
3043.- Military Personnel Services
 -.1 Organic
 -.2 Billed by Others
 -.3 Other Service Personnel
3051.1 Transfers Without Reimbursement - Costs
3051.2 Transfers Without Reimbursement - Other
3052 Transfers of Accounts Receivable
3121 Adjustment to Prior Years Operations

Unexpended Appropriations

4301.- Operating Resources Currently Available
 -.1 O&MA
 -.2 Military Personnel
4302.- Operating Resources Authorized Subsequent Periods
 -.1 O&MA
 -.2 Military Personnel
4501 Uncommitted Allotments
4502 Reserve for Receipt of Orders
4601 Unobligated Commitments
4801.- Undelivered Orders
 -.1 Current Year; -.2 Prior Years

Reimbursable Orders

4731 Orders Received
4732 Unfilled Orders
4733 Reimbursements Earned

INTEROFFICE ACCOUNTS

5201 Disbursements from Completed Suballotments Received (Cr)
5251 Disbursements from Completed Suballotments Issued (Dr)
5351 Costs under Suballotments Issued (Cr)

INCOME ACCOUNTS

6051 Sales - Noncommercial
6799 Undistributed Miscellaneous Income

EXPENSE ACCOUNTS

7000 O&MA Expenses
7199 Undistributed Expenditures
7822 Accounts Receivable Charged Off

2-2 Descriptions of general ledger accounts. Descriptions of the general ledger accounts are furnished below. The posting chart indicates the entries of transactions in these accounts.

Available Funds. The accounts in this group represent the fiscal resources of the installation available for execution of its mission as established by specific fund authorizations and for liquidation of liabilities, including deposit liabilities, incurred in the course of operations. These accounts do not include the fiscal resources represented by open allotments or restricted open allotments available without specific limitation as to amounts. The resources represented by these accounts are not identified by appropriation or other source of the funds involved. Such identification will be reflected in the liability and undistributed appropriation accounts. The balances reflected in these accounts represent actual cash and realized or potential checking authority. The latter represents the equivalent of the balance of available funds which have not been converted into actual cash.

1000 Disbursing Officer's Cash. This account shows the amount of money for which the installation (and the finance and accounting officer, personally) is accountable. It represents the balance of monies received by the finance and accounting officer which have not been disbursed, deposited, or transferred by him to another disbursing officer. This account is maintained as a control over subsidiary records represented by the check register, cash blotter, and subsidiary individual accounts showing the total cash accountability of the finance and accounting officer, including amounts on authorized deposit with limited depositaries; amounts of negotiable instruments on hand; amounts in the hands of agents, etc., as provided in AR 37-103. In addition, finance and accounting officers are responsible for submitting reports of transactions involving their disbursing officer's cash by appropriation, fund, and subsidiary accounting classification as set forth in AR 37-108. Accordingly, subsidiary records

will be maintained to facilitate the preparation or the prescribed disbursement and receipt reports. These subsidiary records will, in general, be represented by records required to support other general ledger accounts, namely: Accounts 2400, 3012 minus 2201 and that portion of 2100 payable from installation allotments, 3013, 3014 and 3018. In addition, to complete the analysis of disbursing officer's cash transactions, a "transactions for others" subsidiary ledger showing the appropriations charged or credited for disbursements or collections made by the installation for others will be maintained. Adjustment documents (SF 1097 and DA Forms 14-104) validated by the installation will be posted to these subsidiary records, notwithstanding they do not affect the balance of Account 1000, but do affect the prescribed reports.

1010 Unapplied Approved Operating Budget Resources. This is normally a debit balance account representing the unapplied balance of operating resources received in AOB during the fiscal year, net of anticipated automatic reimbursement authority reflected in the AOB. The account is initially charged with the amount of the AOB, and reduced by the O&MA obligation authority available for the current quarter. The account is also credited for military personnel expense applied to O&MA activities. Thus, the account balance includes O&MA obligational authority for future quarters, and unapplied military personnel services authority for future periods.

1020 Funds with Treasury. This is a summary account, normally with a debit balance, which together with the disbursing officer's cash account shows the undisbursed balance of allotments specifically identified with the installation. The account is initially charged with the amount of specific fund authorizations received. Its balance is reduced by the total amount of checks issued for the month representing charges against appropriation and fund accounts and by payments by others for the installation. Its balance is increased by additional fund authorizations, the amount of confirmed deposits for the month, and by payments for others. The relationship between accounts 1000 and 1020 may be stated as follows:

The net total of the balances in these accounts must equal the net total of accounts 11401 (excluding advances from Air Force specific allotments), 1411, 2100 (excluding open allotment accounts payable), 2120, 2201, 4501, 4601, and 4801 and the collected and unapplied portion of the unapplied deposits account (2400). Thus, any transaction which affects the balance in one of these accounts (1000 or 1020) must at the same time affect the balance of the unexpended appropriation accounts, accounts payable or the collected but unapplied deposits account, or it must have an opposite effect on the other account. Similarly, any transaction affecting unexpended appropriations, accounts payable or the collected but unapplied portion of the unapplied deposits account must affect one or the other of the available funds accounts. Account 1020 may reflect a debit balance, indicating that disbursing officer's cash held by the installation is less than the funds available to the installation; or it may reflect a credit balance, indicating that disbursing officer's cash held by the installation is in excess of the installation's requirements as set forth under "Available Funds", above. That

excess will be utilized to discharge the strictly disbursing mission of the installation of effecting payments chargeable to open allotments and payments for others. No subsidiary accounts are required in support of accounts 1000 or 1020.

1100 Accounts Receivable. This is a debit balance account representing amounts due the installation. It controls the file of uncollected bills and will be supported by accounts in the cost ledger by projects. This account will include amounts due as the result of sales of services and property, including sales for cash which are for appropriation reimbursement; and amounts owing to the installation as the result of miscellaneous claims of the Government against individuals or organizations, such as amounts due with respect to property lost or damaged, interest on advances to contractors, taxes imposed on buyers for collection and refund to the taxing authority by the seller, refundable terminal leave payments, etc. Amounts due as the result of overpayments of accounts payable will be included herein. Amounts due as the result of advances or progress payments will not be reflected herein, inasmuch as the asset will have been recorded in the advance, progress payment, or work in progress accounts. This account will not include amounts due as collections when recorded on the military pay record, such as indebtedness for overpayment, Soldiers' Home contributions, Government property lost or damaged, fines, etc. However, claims established, when not recorded on the military pay record, or against other individuals or carriers pursuant to findings and recommendations in Reports of Survey, will be recorded in these accounts. Amounts due which are for credit to 599-999 accounts or miscellaneous receipt accounts and which by administrative directive will be collected at a central or designated installation other than that at which the charge originated will be reflected in this account originally and transferred as a charge to Account 3052, Transfers of Accounts Receivable.

* 1327 Work in Process, Contractors' Plants. This is a debit balance account maintained to show the amount of contractors' accumulated costs, including retained earnings for uncompleted work at contractors' plants. Debits to this account will be based on administratively approved requests for progress payments. Credits will be based on evidence of receipt of completed work. *

* 1328 Work in Process, Other Government Plants. This is a debit balance account maintained to show the amount of progress payments made to other Government agencies for uncompleted work. Debits will be based on approved requests for progress payments; credits will be based on evidence of receipt of completed work. *

Advances Issued. This group of accounts shows the outstanding balances of authorized payments to travelers, contractors, suppliers or other Government agencies in advance of the performance of service or contract by the payee.

1401 Advances to Travelers. This account shows the outstanding amounts of advances to travelers under AR 37-108. It includes advances made by any installation which are identified by the installation's fiscal station number. This account is a control over subsidiary accounts maintained by individual traveler on Standard Form 1038 (Application and Account of Advanced Funds). The balance in this account will equal the sum of the balances in the special allotment accounts in the allotment ledger identified by the project symbol P930, plus the balances in cost accounts 778, disregarding the fact that the P930 account balances are credit.

1411 Advances to Contractors and Suppliers. This account shows the outstanding amount of advances to contractors under AR 37-108. It includes advances made by any installation from the special allotment and project accounts established for the purpose which are identified by the installation's fiscal station number. This account is a control over subsidiary accounts maintained by individual contractor and contract on DA Form 4522 (Record of Advance Payments). The balance in this account will equal the sum of the balances in the special allotment accounts in the allotment ledger identified by the project symbols P940, P941, P942 and P991 (AF Funds).

1412 Advances to Industrial Fund Installations. This account shows the outstanding amount of advances made to industrial fund installations under the provisions of Chapter 5, Sec IV, AR 37-108. The balance in this account will equal the balance in the special allotment accounts in the allotment ledger identified by the project symbol P943.

1421 Working Fund Advances. This account shows the outstanding amount of advances to other Government agencies for the financing of services for the installation. Such advances require the prior approval of the Chief of Engineers. This account will also include intradistrict advances to the Revolving Fund or other funds. This account will be supported by cost account 780 maintained for each project.

Fixed Assets. The accounts in this group are debit balance accounts showing the value at cost or other basis as determined by applicable directives and regulations, of real property and capital equipment in the accountability of District and Division Commanders (exclusive of TOE property issued to TOE activities, issues of equipment to be installed and become part of a building (Installed Building Equipment, para 2-3d, AR 735-20); and issues of nonconsumable property authorized to be transferred with a TD unit) including that in the hands of Army contractors used in contract operations or layaway plans not intended for sale or consumption. The 1700 series of accounts will exclude the property which is included in the 1800 series for real estate acquisition and construction.

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1701 Land. This account shows the investment in land owned, including Government-owned land leased to other agencies or parties, and land leased by the Government from other agencies or parties, exclusive of improvements.

1702 Improvements to Land. This account shows the investment in improvements such as roads, driveways, sidewalks, public thoroughfares, airfields, runways, etc., which are permanently annexed or attached to land owned by the Government and improvements made by contractor or Department of the Army to land leased from others.

1715 Buildings and Structures. This account shows the cost of buildings, permanent, semipermanent or temporary, and structures, e.g., portable buildings, sheds, storage tanks, reservoirs, wells and standpipes, dykes, retaining walls, piers, wharves, tunnels, and railroad trackage.

1721 Utility Distribution and Sanitary Systems. This account shows the cost of utility distribution and sanitary systems such as electrical distribution lines, telephone and telegraph systems, gas and water mains, sanitary and storm sewer systems, etc.

* 1731 Production Equipment. This account shows the cost of Government-owned equipment and machinery specified in AR 700-43 for reporting to the Defense Industrial Plant Equipment Center (DIPEC). The costs of all other production equipment will be recorded under account 1747, Other Capital Equipment. *

1747 Other Capital Equipment. This account shows the value of all equipment of a capital nature other than that included in account 1731, Production Equipment.

Real Estate Acquisition and Construction Work - Current Program. The accounts in this group are debit balance accounts showing status of real estate acquisition and construction work performed under the current work program. These accounts will reflect the total net applicable accrued costs, and will be supported by subsidiary cost accounts maintained for each project.

1801 Work in Progress - Real Estate Acquisition and Construction. This account shows the total net costs of specific projects under way and uncompleted, and adjustments to costs of prior years' completed work. It is the control account for the project cost accounts maintained for current program line items and undistributed project costs. This account is credited with amounts of completed line item costs transferred to account 1802, Completed Work, Current Fiscal Year -Real Estate Acquisition and Construction.

1802 Completed Work, Current Fiscal Year - Real Estate Acquisition and Construction. This account shows the net total costs of current program line items of work completed in the current fiscal year. It is debited with the costs of those line items completed in the fiscal year. This account is closed into Account 3011 at the end of each fiscal year.

Unapplied Construction Costs - General. The accounts in this group will reflect costs of a deferred or distributive nature which when incurred cannot be related to a specific project. The accounts are credited on the basis of issues or usage, at which time charges are made to the appropriate account controlling the project benefited. The use of this group of accounts is generally restricted to overseas districts not operating with the Revolving Fund, Corps of Engineers. Similar costs applicable to specific projects will be included under Account 1801 Work in Progress, Real Estate Acquisition and Construction.

1811 Construction Materials and Supplies. This control account shows costs of materials and supplies, which cannot be identified with and/or charged to a specific project at time of receipt.

1812 Construction Facilities and Equipment. This control account shows costs of construction facilities and equipment (e.g. temporary buildings, temporary roads, sidings, yards, mobile construction plant, tools and equipment) which cannot be charged to a specific project at the time of receipt.

1813 Operation and Maintenance of Construction Facilities and Equipment. This control account shows the operations and maintenance costs of the construction facilities and equipment carried in account 1812. Depreciation or amortization of the facilities and equipment carried in
* account 1812 is charged to this account with contra credit to account 2892. Any income resulting from the operation of construction facilities and equipment, such as rental for temporary quarters, townsites, subsistence, sale of temporary utility services, etc., is credited to this account.

1814 General Overhead. This control account shows unapplied general overhead costs which cannot be identified with and/or charged to a specific project at the time they are incurred.

1819 Other Unapplied Costs. This control account shows deferred or distributive costs which cannot be identified with and/or charged to a specific project at the time they are incurred, other than the costs included in accounts 1811 through 1814.

Accounts Payable and Accrued Liabilities. The accounts 2100, 2120 and 2201 in this group will reflect the actual or estimated accrued liabilities for disbursement from installation allotments or open allotments. They are supported by files of unpaid documents and data in the allotment accounting records. They are debited with amounts of disbursements made, and are adjusted to actual liability upon payment.

* 2100 Accounts Payable. This account shows unpaid liabilities resulting from the receipt of goods and services, and amounts of liquidated damages pending final determination by Contracting Officer exclusive of contract payments withheld (retained percentage) (account 2120) and personal services (Account 2201). *

2120 Contract Payments Withheld (Retained Percentage). This account shows amounts of earnings withheld from contractors pending completion and acceptance of work covered by the contract. This account will be supported by subsidiary accounts maintained by contract to reflect cumulated withholdings.

2201 Accrued Payroll. This account shows unpaid liabilities for the gross earnings of civilian employees.

2400 Unapplied Deposits. This account shows the accrued liability of the installation for the proceeds of accounts receivable which will be for credit to unapplied deposits identified with the installation (citing the installation's fiscal station number); and the firm liability of the installation for collections credited to unapplied deposits identified with the installation. Subsidiary records will show symbol numbers of accounts to be credited and the contingent or firm nature of the liability involved. This account includes deposits on bids, withheld income tax, collections for sale of U. S. Savings Bonds, and for the employees' and Government's shares of FICA taxes and contributions to the life insurance, health benefit, and civil service retirement and disability funds, etc. This account is a control over subsidiary records which will be designed to differentiate between the accrued liability for outstanding accounts receivable which are for credit to unapplied deposits, and the firm liability for funds collected and credited to unapplied deposits; accumulate net collections by deposit fund account differentiated as to net collections by the installation and net collections by others; and accumulate the unapplied balance of collections by remitter and/or purpose. This account will be

debited with payments and refunds of amounts from unapplied deposits, and transfers out or charge-offs of accounts receivable which were classified for credit to this account, Contra: 3052 or 7822.

Accrued Civilian Annual Leave. This group of accounts (2810, 2811, 2812 and 2813) is designed to reflect the unfunded liability of unused accrued leave and the cost of leave taken during the year for civilian employees. These accounts comprise a self-balancing group. The accrued annual leave liability will be established at the current pay rate in effect for each individual multiplied by the number of unused leave hours due each employee as of the last day of the complete pay period in June and the last day of the leave year. These accounts will not be used by offices maintaining accrued leave accounts under Revolving Fund, Corps of Engineers.

2810 Accrued Annual Leave, Cumulative. This account is a debit balance account maintained to show the contingent liability for unused accrued annual leave. The balance in this account equals the sum of the balances in accounts 2811, 2812 and 2813.

2811 Accrued Annual Leave, Current. This is a credit balance account maintained to show the value of annual leave earned by employees in the current period, and the appreciation in changes in value due to transfers of employees in (or out), and changes in value of annual leave accumulated in prior years. Balance of this account is closed into account 2812 at the end of each fiscal year.

2812 Accrued Annual Leave, Prior. This is a credit balance account maintained to show the cumulative unfunded liability for unused accrued annual leave at beginning of current fiscal year.

2813 Accrued Annual Leave Used. This is a debit balance account maintained to reflect the value of annual leave taken during the current fiscal year. Balance of this account is closed into account 2811 at end of each fiscal year.

2892 Cumulative Depreciation - Construction Facilities and Equipment (Unapplied Construction Costs). This control account shows the periodic depreciation or amortization (loss in service value) of construction facilities equipment acquired for general purposes for which the cost is reflected in account 1812, due to wear, obsolescence, technological inadequacy or other impairment of value through physical processes and which service value is not restored by current maintenance or repair over the economically useful life of the assets.

Civil Service Retirement Contributions. These accounts are for the use of installations performing payroll accounting and not operating under ER 37-2-10, Financial Administration, Accounting and Reporting, Civil Works Activities. This group of accounts (2901, 2902 and 2903) is designed to summarize financial data with respect to civil service retirement and disability fund deductions applicable to currently employed civilian employees of the installation paid from military funds available to the installation. Unless the retirement records of the employees involved are maintained by the installation making the deduction, deductions for civil service retirement and disability made in connection with payments for others will not be included in these accounts. These accounts are maintained in the liability section to show the amounts owed to civilian employees for their contributions to the civil Service retirement and disability fund. These accounts comprise a self-balancing group. Installations operating under KR 37-2-10 will continue to record retirement deductions for employees on Military payrolls as prescribed therein.

2901 CSR&D Fund Deductions, Current. This account shows the amount of retirement deductions collected by the installation in the current calendar year. This account is debited with amounts of current year deductions to the credit of civilian employees transferred out or separated. The balance in this account should equal the amount reflected in the Civil Service retirement column of the individual earnings records of active employees. The balance in this account is transferred the close of the calendar year to Account 2902.

2902 CSR&D Fund Deductions, Prior. This account shows the cumulative deductions to the credit of civilian employees of the installation with the exception of current year deductions. It is credited with the amounts of deductions to the credit of civilian employees transferred in from other Department of the Army installations and with year end balances transferred from Account 2901. It is debited with amounts to the credit of civilian employees for prior years transferred out or separated during the year. The balance in this account should equal the amount reflected on the individual Retirement Records (SF 2806) by the installation.

2903 CSR&D Fund Deductions, Cumulative (Dr). This control account

shows the cumulative amount of retirement fund deductions to the credit of civilian employees of the installation. This account is debited with deductions to the credit of civilian employees transferred in from other Department of the Army installations and current deductions made by the installation with respect to its civilian employees. It is credited with the amount to the credit of civilian employees transferred out or separated. The balance in this account will equal the balances in accounts 2901 and 2902.

Investment of United States. The accounts in the 3000-series show an analysis of the equity of the United States in the assets of the installation with respect to utilization and application of appropriated funds; and capital transfers or adjustments resulting from donations, transfers of assets or liabilities, or revenue not available to the installation. The net balance of these accounts is exclusive of that portion of available funds representing undisbursed appropriations.

3002 Capitalized Assets. This credit balance summary account shows the value of fixed assets in the 1700 series of accounts at the time of implementation of financial accounting for fixed assets. It also includes increases or decreases in fixed assets due to adjustment of errors in original capitalization.

3011 Net Investment from Appropriations. This is a credit balance summary account representing that portion of the investment of the United States in the assets of the installation which are derived from the conversion of appropriated funds and were not consumed, transferred, or otherwise disposed of in the course of operations. This account will be a fiscal year end clearing account for the following capital accounts representing summaries of operations and capital transfers: 1802, all other accounts in the 3000 series, except 3002, and all accounts in the 5000, 6000, and 7000 series.

3012 Expended Allotments. This account shows the net accrued expenditures made during the current fiscal year from appropriated funds available to the installation. This account will include the net increase in accounts payable, and net disbursements made by the installation - -

- (1) Or by others with respect to allotments, suballotments, and similar authorizations made in specific amounts to the installation;
- (2) From Department the Army open allotments;
- (3) By others with respect to restricted open allotments available to the installation without specific liabilities as to amount; and

- (4) From the deposit fund disbursement accounts (Chapter 4, AR 37-100).

This account will not include net disbursements made by the installation from appropriated funds available to other installations (identified by the fiscal station number of another installation), nor net disbursements made by the installation from open allotments with respect to appropriations administered by other departments. With respect to the activities referred to in (2), (3), and (4) above, the available funds accounts (Accounts 1000 and 1020) of the installation do not include funds for these purposes. Upon utilization of available funds for these purposes, under the accounting treatment accorded such transactions, (viz: Dr 1801 or 7199, Cr 1000; Dr 1020, Cr 3012) the debit to account 1020 will automatically increase the funds available to the installation by the amount the funds have been decreased by disbursements credited to account 1000. Thus, the available funds of the installation are not impaired. This account will be a control over, and will be supported by, subsidiary accounts maintained in such detail as required to prepare prescribed fiscal and disbursement accounting reports. These subsidiary accounts comprise the current fiscal year accrued expenditure data contained in the allotment ledger and open allotment ledger. The accrued expenditure data in these ledgers will be maintained in a manner which will clearly differentiate between disbursement transactions by others and transactions affecting the disbursement accounting reports prescribed in AR 37-108. This account will be closed into account 3011 at the end of each fiscal year.

3013 Appropriation Revenues. This account shows the departmental revenue earned or collected by the installation during the current fiscal year but not available to the installation. This account will include net collections made by the installation - -

- (1) For Department of the Army general S99-999 appropriation reimbursements; and
- (2) For Department of the Army deposit fund receipt accounts (AR 37-100).

This account will be a control over accounts in the cost ledger and subsidiary records (appropriation revenue ledger) maintained in such detail as required to prepare prescribed fiscal and disbursement accounting reports. The data in this ledger will be maintained in a manner which will clearly differentiate between transactions by others and transactions affecting the disbursement accounting reports prescribed in AR 37-108. This account will be closed into account 3011 the end of each fiscal year. Funds collected by the installation for credit to these accounts are not available to the installation for obligation purposes. The monies are retained, however, for general disbursing purposes. The accounting treatment accorded such transactions result in affecting the transfer

of the funds to the departmental level where they are available (Dr: 3013: Cr: 1000) and the reacquisition of the cash as an advance of funds (Dr: 1000: Cr: 1020).

3014 Deposits to Treasury. This account shows the Governmental revenue earned or collected by the installation during the current fiscal year but not available to the installation. This account covers collections made by the installation for credit to miscellaneous receipt accounts. This account will be a control over accounts in the cost ledger and subsidiary records (miscellaneous receipts ledger) maintained by individual miscellaneous receipt account classification. This account should not normally contain any transactions by others. This account will be closed into account 3011 at the end of each fiscal year. The proceeds of collections for credit to miscellaneous receipt accounts are not physically deposited to the Treasury, but are retained for general disbursing purposes. The accounting treatment accorded such transactions accomplishes, simultaneously and on paper only, the deposit of the proceeds (Dr: 3014: Cr: 1000) and the reacquisition of the cash as an advance of funds (Dr: 1000: Cr: 1020).

3018 Appropriation Reimbursements Collected. This is a debit balance control account showing the installation appropriation reimbursements collected by the installation, or by others, but set available to the installation. It is supported by the reimbursements collected column of the appropriation reimbursements ledgers.

3021 Gains from Donations. This control account shows the amount of property or services donated to the installation from sources outside the Department of Defense. This account will be closed into account 3011 at the end of each fiscal year.

3031 Loss due to Donations. This control account shows the amount of assets (other than monetary) donated to individuals or outside organizations outside the Department or Defense. This account will be closed into account 3011 at the end of each fiscal year.

3043.- Military Personnel Services -. These credit balance control accounts shows the value of military personnel services (including allowances) included in programmed costs. These accounts will be closed into account 3011 at the end of each fiscal year.

3043.1 Military Personnel Services - Organic. This account will include all military labor expenses other than those reflected below.

3043.2 Military Personnel Services - Billed by Others. This account will include those memorandum military labor expenses reflected on billing documents received from performing installations.

3043.3 Military Personnel Services - Other Service Personnel. This account will include those military labor expenses that result from other service personnel (Air Force, Navy, Marine Corps) assigned to Army.

The above accounts (3043.-) will be further subdivided by appropriation to which the military personnel services are related, e.g., O&MA, MCA, MCAF.

Transfers Without Reimbursement. Accounts are maintained under this heading to reflect the net transfers of capital in the form of property, services, and accounts receivable, without reimbursement, exclusive of those included in accounts 3021 and 3031.

3051.1 Transfers Without Reimbursement - Costs. This control account shows the net transfers of property or services related to current work between components of the Department of Defense. This account may reflect a debit balance indicating an excess of transfers to other installations or a credit balance indicating the reverse. This account will be closed into account 3011 at the end of each fiscal year.

3051.2 Transfers Without Reimbursement - Other. This is a control account reflecting net transfers of capital equipment (contra 1731 and 1747) between components of the Department of **Defense**. This account may reflect a debit balance indicating an excess of transfers from other installations or a credit balance indicating the reverse. This account will be closed into account 3011 at the end of each fiscal year.

3052 Transfers of Accounts Receivable. This control account shows the net transfers of receivables and uncollected advances between components of the military establishment. This account will include transfers due to movement of individual debtors; transfers with respect to receivables for credit to 599-999 accounts and miscellaneous receipt accounts which are transferred for collection or other appropriate action at a central point (e.g.) at the Finance Center, U.S.A.) by administrative direction; and transfers of delinquent accounts receivable in accordance with AR 37-108. This account will normally reflect a debit balance except at the collection points, where it will reflect a credit balance. This account will be closed into account 3011 at the end of each fiscal year.

3121 Adjustments to Prior Years Operations. This is a debit or credit balance account maintained to reflect adjustments in expenses incurred in prior year operations. No subsidiary account is maintained for these adjustments, nor will prior-year cost records be adjusted.

Unexpended Appropriations. The accounts in this group are credit balance accounts showing the status of an installation's resources acquired through the budgetary processes. This includes authorizations received in specific amounts by means of allotment, suballotment, or similar authorization identified by the installation's fiscal station number. The term "installation allotments" is used to designate these authorizations. (These accounts do not include open or open restricted allotments.) The accounts are designed to provide administrative control over these resources; and to show the status thereof with respect to the balance available for initiating additional procurement of services, supplies, or equipment and the balance reserved for completion of such actions or liquidation of the resulting liability. The resources are identified in subsidiary records by appropriation and such additional subsidiary accounting classification as prescribed.

Operating Resources Available. The accounts in this group are credit balance accounts maintained to show the status of an installation's available resources authorized by the AOB.

4301.1 Operating Resources Currently Available, O&MA. This account is a credit balance account maintained to show the currently available amount of O&MA Obligational Authority, exclusive of anticipated automatic reimbursements, received in the AOB and adjustments thereof during the fiscal year.

4301.2 Operating Resources Currently Available, Military Personnel. This account is a credit balance account maintained to show the current availability of Military Personnel Expense authorization reflected in the AOB for the fiscal year.

4302.1 Operating Resources Authorized Subsequent Periods, O&MA. This is a credit balance account maintained to show the balance of O&MA obligational authority authorized in AOB for use in subsequent quarters of the fiscal year.

4302.2 Operating Resources Authorized Subsequent Periods, Military Personnel. This is a credit balance account maintained to show the balance of Military Personnel Expense Authorization as reflected in AOB applicable to subsequent quarters of the fiscal year.

4501 Uncommitted (Unobligated) Allotments. This account shows the amount available to the installation for incurring commitments (obligations) chargeable to installation allotments. The account is a control over subsidiary records maintained by allotment account or other appropriate subsidiary accounting classifications. The credit balance of the account represents the uncommitted (unobligated) balance of installation allotments, or the differences between the allotments received and the commitments (obligations) incurred.

4502 Reserve for Receipt of Orders. This account shows the balance of funded reimbursement obligation authority included in allotments but not available pending the receipt of related orders. It is supported by the appropriation reimbursements ledgers as the difference between the reserve and the funded orders received columns.

4601 Unobligated Commitments. This account shows the balance of commitments formally established as firm administrative reservations of funds. The account is a control over subsidiary records maintained by allotment account or other appropriate subsidiary accounting classifications. The credit balance of the account represents the unobligated commitments and is supported by unobligated commitment documents.

4801.-Undelivered Orders. This account shows the unaccrued balance of obligations incurred chargeable to installation allotments. This account is a control over subsidiary records maintained by allotment account and prescribed subsidiary accounting classification, as represented by the undelivered contracts and orders, or the differences between the obligations incurred accounts and the expended allotment accounts (disbursements and accounts payable) in the allotment ledger. For O&MA, this account

will be subdivided as follows: -.1 Undelivered Orders, Current Year, and -.2 Undelivered Orders, Prior Years. As of 1 July, the balance in -.1 will be transferred to -.2.

Reimbursable Orders. This group of self-balancing accounts shows the status of reimbursable orders received and accepted by the installation. The effect of orders received is reflected in the budgetary accounts as increases in available funds. These accounts are supported by the appropriation reimbursements ledgers, allotment accounts for the orders received, and document files in which the details of the orders are recorded.

4731 Orders Received. This is a credit balance control account showing the orders received during the current fiscal year and orders carried forward from the preceding year. It is supported by the orders received columns of the appropriation reimbursements ledger. The balance in this account equals the sum of the balances in accounts 4732 and 4733.

4732 Unfilled Orders. This is a debit balance control account showing the balance of orders received which have not yet been completed through performance of services or delivery of supplies to the ordering agency.

4733 Reimbursements Earned. This is a debit balance control account showing the total amount of reimbursements earned under reimbursable orders in the current fiscal year. It is supported by the reimbursements earned columns of the appropriation reimbursements ledger. It is closed into account 4731 at the end of each fiscal year.

Interoffice Accounts. This group or accounts includes a pair of clearing accounts (5201 and 5251) designed to adjust the disbursed allotment accounts of suballotors and suballottees for completed suballotments, to conform with the adjustment to the allotment ledger thereby transferring a summary of the transactions into the allotment records of the installation accountable for the underlying allotments (AR 37-108). The entries with respect to accounts 5201 and 5251 will be made by suballottor and suballottee in the same accounting period, so that the accounts will "wash" overall. Also included in this group is credit balance account 5351 Cost Under Suballotments Issued to offset amounts included in costs of work.

5201 Disbursements from Completed Suballotments Received. This is a credit balance, summary account showing the total of suballotments received which have been completed and closed out during the current fiscal year, or annual transactions as provided in AR 37-108. This account will be closed into account 3011 at the end of each fiscal year.

5251 Disbursements from Completed Suballotments Issued. This is a debit balance, summary account showing the total of suballotments issued which have been completed and closed out during the current fiscal year, or annual transactions as provided in AR 37-108. This account will be closed into account 3011 at the end of each fiscal year.

5351 Costs Under Suballotments Issued. This is a credit balance control account showing the total costs incurred under suballotments issued which are included in costs of work. This account will be closed into account 3011 at the end of each fiscal year.

6051 Sales - Noncommercial. This account shows the income derived from reimbursements earned in connection with orders received for property disposal operations.

6799 Undistributed Miscellaneous Income. This is a credit balance control account maintained to summarize income that is not creditable to other specific accounts, such as interest on advances to contractors; refundable terminal leave payments (except amounts credited to account 1801 for collections creditable to construction appropriations); recoveries, jury service; commissions on collections at telephone pay stations; and rentals on leases of real property to others. This account will be closed into account 3011 at the end of each fiscal year.

Expense Accounts. The accounts in this group are debit balance accounts maintained to record net expenses incurred by the installations not chargeable to other specific accounts. These accounts will be closed into account 3011 at the end of each fiscal year.

7000 O&MA Expenses. This account shows the net expenses applied during the period. It is a control over the data entered in the O&MA expense ledger.

7199 Undistributed Expenditures. This control account shows net expenses incurred in carrying on activities other than those for which specific accounts are provided (e.g.: O&M activities; real estate acquisition and construction work for which specific accounts are provided). In addition to costs financed with installation allotments it will be charged with costs financed with open allotments, and values of goods and services received without reimbursement from other components of the military establishment and donated from other sources. This account will be supported by those subsidiary cost accounts which are not controlled by other general ledger accounts.

7822 Accounts Receivable Charged Off. This control account shows the amounts of accounts receivable determined to be uncollectible and charged off in accordance with AR 37-108.

2-3 Relationships between general ledger accounts and subsidiary data.
a. Most of the general ledger accounts will be supported by subsidiary ledgers or records; or files of related documents. Some general ledger accounts will not be so supported, but entries therein will be in sufficient detail for required purposes. The principal subsidiary ledgers are of two kinds, allotment (and commitment) ledgers and cost ledgers; and each kind will be maintained separately for each project.

(1) Allotment (and commitment) ledgers (See Chapter 5) are the records of all transactions that affect the uncommitted or unexpended balances of available funds.

(2) Costs ledgers (see Chapters 6 and 7) are the records of direct allocations and indirect distributions of expenditures and earnings accrued in the performance of the Corps of Engineers mission, and offsetting and clearing accounts maintained to facilitate the reconciliation with allotment ledgers and the preparation of cost reports.

b. Certain general ledger accounts will be supported by other subsidiary records and files. The following chart is furnished to show the relationship between the general ledger accounts and the subsidiary ledgers, records and files:

CHART SHOWING THE RELATIONSHIP BETWEEN
 GENERAL LEDGER ACCOUNTS, AND SUBSIDIARY LEDGERS, RECORDS AND FILES

GENERAL LEDGER ACCOUNTS

SUBSIDIARY LEDGERS, RECORDS AND FILES

1000	Disbursing Officer*s Cash	Cash Blotter
1010	Unapplied AOB Resources	None
1020	Funds with Treasury	None
1100	Accounts Receivable	957.11, 957.12, 958.1; Files of Uncollected Bills
1327	Work in Process, Contractors' Plants	794; Files of Progress Payment Records
1328	Work in Process, Other Govt Plants	Same as for CL Account 1327
1401	Advances to Travelers	File of DD Form 1351; Allotment Account P930; Cost Account 778
* 1411	Advances to Contractors and Suppliers	File of DA Forms 4522; Allotment Accounts P940, P941, P942, and P991 (AF Funds)
1412	Advances to Industrial Fund Installations	Allotment Account P943
1421	Working Fund Advances	780
1701	Land	Property Records
1702	Improvements to Land	Property Records
1715	Buildings and Structures	Property Records
1721	Utility Distribution and Sanitary Systems	Property Records
1731	Production Equipment	Property Records
1747	Other Capital Equipment	Property Records
1801	Work in Progress - Real Estate Acquisition and Construction	Line Item Costs (Land, Structures and Facilities); 498; 500-588; 589; 590-599; 701-740; 750; 761; 762; 774; 775; 795-799; 800 series; 946; 954; 961; 962; and 31
1802	Completed Work. Current Fiscal Year - Real Estate Acquisition and Construction	Line Item Costs (Land, Structures and Facilities), including Account 31, completed and transferred to using service during current fiscal year; 499 (a) 701-749; 750
1811	Construction Materials and Supplies	(a) Book cost in: 500-588; 590; 591; 596
1812	Construction Facilities and Equipment	

<p>1813 Operation and Maintenance of Construction Facilities and Equipment</p> <p>1814 General Overhead</p> <p>* 1819 Other Unapplied Coats</p> <p>2100 Accounts Payable</p> <p>2120 Contract Payments Withheld (Retained Percentage)</p> <p>2201 Accrued Payroll</p> <p>2400 Unapplied Deposits</p> <p style="text-align: center;">*</p> <p>2810 Accrued Annual Leave, Cumulative</p> <p>2811 Accrued Annual Leave, Current</p> <p>2812 Accrued Annual Leave, Prior</p> <p>2813 Accrued Annual Leave, Used</p> <p>2892 Cumulative Depreciation -- Construction Facilities and Equipment (Unapplied Construction Costs - General)</p> <p>2901 CSR&D Fund Deductions, Current</p> <p>2902 CSR&D Fund Deductions, Prior</p> <p>2903 CSR&D Fund Deductions, Cumulative (Dr)</p> <p>3002 Capitalized Assets</p> <p>3011 Net Investment from Appropriations</p>	<p>(a) 589; 591 (Rental Payments) 592-595; 599; 796; 797</p> <p>(a) 460 and 469 Series</p> <p>(a) 447; 458; 465; 493; 775; 776; 798; 799; 959</p> <p>Accounts Payable Column of Allotment Ledger and Files of Unpaid Accounts Payable Documents</p> <p>Subsidiary Accounts Maintained by Contract for Each Appropriation Allotment and BAAN or BSN Same as for CL Account 2100</p> <p>Subsidiary Ledgers by Main Accounting Classifications; Other Records by Purpose, Depositor etc., as required (Section III, Chapter 3, AR AR 37-108)</p> <p>None</p> <p>None</p> <p>None</p> <p>None</p> <p>(a) Accrued Depreciation or Amortization of Accounts: 500-588; 590; 591; 596</p> <p>Civil Service Retirement Column of Individual Earnings Records of Active Employees</p> <p>SF 2806 for Installation Employees</p> <p>Equals CL 2901 and CL 2902</p> <p>None</p> <p>At close of fiscal year: Accounts previously subsidiary to CL 1802, all other accounts in the 3000 series except 3002, and all accounts in the 5000, 6000, and 7000 series</p>
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(a) These accounts relate to unapplied construction costs general. Costs of a deferred or undistributed nature which when incurred cannot be related to a specific project but are financed from a specific project*s funds with later distribution on basis of issues or usage. These costs are generally restricted to districts financed completely from Military funds.

3012	Expended Allotments	Disbursements and accounts payable columns, current fiscal year, of allotment and open allotment ledgers and deposit fund disbursement accounts.
301)	Appropriation Revenues	957.2; Appropriation revenue ledger (AR 37-108)
3014	Deposits to Treasury	958.2; Miscellaneous receipt ledger (AR 37-108)
3018	Appropriation Reimbursements Collected	Appropriation reimbursements ledger
3021	Gains from Donations	947
3031	Loss due to Donations	948
3043.-	Military Personnel Services	949, 902.949, 904.949, 905.949
3051.1	Transfers without Reimbursement - Costs	940, 951, 952, 955, 956
3051.2	Transfers without Reimbursement - Other	Property Records
3052	Transfers of Accounts Receivable	957.4, 958.4
3121	Adjustments to Prior Years Operations	None
4301.-	Operating Resources Currently Available	None
4302.-	Operating Resources Authorized Subsequent Periods	None
4501	Uncommitted Allotments	Uncommitted balance column of allotment ledgers; or unobligated balance column of allotment ledgers less unobligated commitment column of commitment ledgers.
4502	Reserve for Receipt of Orders	Reserve column minus funded orders received column of appropriation reimbursements ledgers.
4601	Unobligated Commitments	Unobligated commitments column of allotment ledgers; or unobligated commitments column of commitment ledgers.
4731	Orders Received	Orders received columns of appropriation reimbursements ledgers.

4732	Unfilled Orders	Files of uncompleted orders; orders received columns less reimbursements earned columns of appropriation reimbursements ledgers.
4733	Reimbursements Earned	Reimbursements earned columns of appropriation reimbursements ledgers.
4801.-	Undelivered Orders	Undelivered orders column of allotment ledgers; files of undelivered orders
6051	Sales, Noncommercial	None
0799	Undistributed Miscellaneous Income	953; Files of bills (SF 1114b and SF 1080) during fiscal year covering income not creditable to project funds.
7000	O&M Expenses	Cost accounts for O&MA as required by AR 37-100-series.
7199	Undistributed Expenditures	751; 760; 954; Military activities other than Real Estate Acquisition and Construction Work, (accounts listed in paragraph 6-2c); Procurement activities other than Stock Fund.
7822	Accounts Receivable Charged Off	957.3; 958.3

2-4 Adjusting and Closing Entries. This system provides for the periodic adjusting or closing of certain general ledger accounts. Applicable entries are made at the end of each month, calendar year or fiscal year, through the use of Journal Entry) ENG Form 3007.

a. Month end adjusting entries are made to accomplish the following.

(1) To adjust accounts for checks issued during the month.

(2) To adjust accounts for deposits confirmed during the month.

b. Calendar year end closing entries are limited to military districts performing payroll accounting and not operating under ER 37-2-10 Financial Administration, Accounting and Reporting, Civil Works Activities. The closure affects the civil service retirement and disability funds deductions accounts. The balance in account 2901 will be closed into account 2902.

c. Fiscal Year End Closing Entries are made to accomplish the following:

(1) To close income and expense accounts into net investment account.

(2) To close interoffice accounts into net investment account.

(3) To close into net investment account the accounts representing completed work, disbursed allotments, appropriation revenues, miscellaneous receipts, transfers without reimbursement, etc.