TABLE OF CONTENTS

			<u>Page</u>
* CHAPTER 1	INTE	RODUCTION AND POLICY	
	1-3	Concept Accounting Periods	1-1 1-1 1-1 4 1-5 1-5
	1-7 1-8	Offices Records Management Mechanization	1-7 1-7
CHAPTER 2	2 GEN	ERAL LEDGER ACCCXJNTS	
	2-1 2-2 2-3 2-4		1 3 17 23
CHAPTER 3	B FOR	MS AND RECORDS	
	3-1 3-2 3-3 3-4 3-5	Bureau Voucher (For Cost Transfers) Journal Entry	1 2 3 4 4
	3-6 3-7	Voucher and Schedule of Payments Installation Block Ticket, DA Form 3974	4 5
	3-8 3-9 3-10 3-11 3-12 3-13 3-14	Check Register General Ledger Allotment Ledgers and Transaction	5 6 7 8 8 9 9
	3-15 3-16	Registers Cost Ledgers Other Subsidiary Records	9 *

				<u>Page</u>
*	CHAPTER 4	GEN	ERAL ACCOUNTING PROCEDURES	
		4-1 4-2	General Allotments and Approved Operating Budgets Received	1 2
		4-3	Suballotments Received	2
		4-4	Suballotments Issued	2 2 2 2
		4-5		2
		4-6	Unobligated Balances of Lapsed Appropriations and "M" Accounts -	2
		4-7	Disposition Accounts Payable	2
		4-8	Accrual Accounting Procedures	3 8 9
		4-9	Progress Payment	9
			Advance Payment Transactions	10
			Unapplied Ďeposits	12
		4-12	Use and Accounting for Imprest Funds	13
			Disbursements	13
			Accounts Receivable Bills Issued	14
			Collections	18
		4-16	Transactions by and for Others	20
			Civil Service Retirement Deductions	20
		4-18	Payroll and Leave Accounting	21 4-22
		4-19		4-22
			Check Register with Funds Receipts and Disbursements Register	4-22
		4-20	(Reserved)	4-22
		4-21	Transfer of Projects Between Districts	4-22
	CHAPTER 5	ALLO	OTMENT ACCOUNTING PROCEDURES	
		5-1	General	5-1
		5-2		5-1
		5-3	Allotment Ledger	
		5-4	Transaction Register	$\frac{2}{3}$
		5-5	Control Accounts	4
		5-6	Level of Maintenance	4
		5-7	Fiscal Year Procedures	6
		5-8	General Ledger Postings	6
		5-9	Documents Recorded in Allotment Accounts	8
		5-10	Objective Classification	10
		5-11	Program Year Classification	10
		5-12	Fund Limitations and Controls	5-12
		5-13	Reconciliation of Ledger Account	21
		5 1 <i>1</i>	Balances with Supporting Documents	0.1
		5-14 5-15	Year-end Status of Project Orders Forms	21 21
		0-10	1.011119	4 1

				<u>Page</u>
CHAPTER	6	COST	ACCOUNTS - TITLES AND DESCRIPTIONS	
*		6-2 6-3	General Structure Authorized Cost Accounts Description of Cost Accounts	6-1 6-1 6-1 6-11
		APPEÌ	NDIX I DESCRIPTION OF ELEMENTS OF CONSTRUCTION COSTS	6-I-1 *
CHAPTER	7	COST	ACCOUNTING PROCEDURES	
		7-3 7-4 7-5 7-6 7-7 7-8 7-9 7-10	Purpose Definitions and Abbreviations General Maintenance of Construction Cost Accounts General Ledger Control Applied Costs Financing Deferred or Distributive Type Costs Distributive Costs 900-Series Accounts Division and District Office Costs Overhead	7-1 7-1 7-3 7-4 7-6 7-9 7-11 7-12 7-13 7-15 7-19
		7-12 7-13 7-14 7-15 7-16 7-17 7-18 7-19 7-20 7-21	Engineering, Supervision and Administration Fixed Fees, Indirect Job Charges, etc. Supervision and Administration (S&A) Lump-sum and Unit Price Contract Work CPFF Contract and Hired Labor Work Terminated Construction Contracts Labor Costs Material Costs Construction Plant Facilities Mobile Construction Equipment Assembly and Shop Costs Aggregate and Central Batching Plant Operating Costs	

ER 37-345-10 Change 52 30 Sep 96

		<u>Page</u>
CHAPTER 7 CON	TINUED:	
7-2	3 Cost Estimates	7-56
7-2	4 Field Code Books	7-57
7-2	5 Suballotments Issued	7-58
7-2	6 SuballotmentS Received	7-58
7-27	Estimated Month-and Cost Accruals and Distributions	7-59
7-2	8 Cost Accounting Instructions Pertaining to Military Real Estate Activities	7-61
7-2	9 Cost Accounting for Administrative Support of Air Force Regional Civil Engineer (AFRCE) Regional Offices Located at Division and District Offices	7-62
7-3	0 O&MA Activities Under Resource Management System	7-63
7-3	1 Military Family Housing Projects	7-63
	2 Accounting for Superseded and Deleted Line Item Design	7-64
7-3	3 Engineering and Design performed for or by Another District	7-65
7-3	4 Fiscal Completion of Physically Completed Construction Line Items	7-65
7-3	5 Transfer of Projects Between Districts	7-66
7-3	6 Rounding-off Minor Amounts	7-67
7-3	7 Forms	7-67
CHAPTER 8 REP	ORTS	
8-1	General	8-1
8-2	Trial Balance	8-1
8-3	(Rescinded)	8-1
8-4	Cost Reporting	8-1
8-5	(Rescinded)	8-1
8-6	(Rescinded)	8-1
8-7	(Rescinded)	8-1
8-8	(Rescinded)	8-1

			<u>Page</u>
CHAPTER 8	CONT	INUED:	
		Financial Completion of Line Item Cost and Performance, Real Estate Activities, ENG Form 4564, (RCS DAEN-RE-10(R3))	8-13 8-13
	8-11	Reports of Real Estate Receipts, (RCS DAEN-ECF-8 (R1))	8-15
	8-12	Fiscal Year Cost-Budget Summary - Military Activities (RCS DAEN-ECF- 6(R3)), ENG Form 4369	8-16
	8-13	Fiscal Year Cost-Budget Summary - Military Activities (RCS DAEN-ECF- 6(R3)), ENG Form 3018c	8-17
	8-14	Military Construction Supervision and Administration Account - Revolving Fund (Report 8 of ENG Form 3046) (RCS DAEN-ECF-1 (R1))	8-23
	8-15		8-25
	8-16	Charges Related to Military Construction Execution (RCS: DD-T&L(A)1206)	8-25
	Samp	le Report:	
		narges Related to MILCON Execution RCS: DD-M(A)1206)	
CHAPTER 9	APPRO	OPRIATION REIMBURSEMENT ACTIVITY	
	9-1 9-2 9-3	3	9-1 9-1 9-2

CHAPTER 10 HOMEOWNERS ASSISTANCE PROGRAM

	10-1	Purpose	10-1
	10-2	References	10-1
	10-3	Relationship to EHA	10-1
	10-4	Accounting Principles	10-2
	10-5	Account Structure	10-3
	10-6	Acquisition of Homes	10-12
	10-7	Funds Accounts	10-12
	10-8	Budget Expenditure Account	10-13
	10-9	Borrowing Accounts	10-13
	10-10	Loan Accounts	10-13
	10-11	Revenue Account	10-13
	10-12	Funds Returned to US Treasury	10-13
	10-13	Reports	10-13
	Append	dix 10-I Sample Entries	10-I-1
	Append	dix 10-II Report Format 2	10-II-1
		Financial Report — Homeowners	
		Assistance Fund (RCS DAEN-RMF	_
		18(R2))	
* CHAPTER 11	GENERA	L ACCOUNTING PROCEDURES -	
	CARRIE	R FUND	
		Purpose	11-1
	11-2	Method of Financing	11-1
	11-3	Commitments and Obligations	11-1
	11-4	The Accrual Basis of Accounting	11-2
		Labor Cost	11-3
		Cost Accounting	11-5
	11-7	Account Structure	11-6
	11-8	Capital Asset Acquisitions	11-6
	11-9	Financial Reporting	11-6
	Annend	ix 11-A Sample - Results of	
	Thheria	Operations Report	11-A-1
		obergeroup Kebore	*

<u>Page</u>

	ER 37-345-10 Change 52 30 Sep 96
	<u>Page</u>
* Appendix 11-B Sample - Statement of Operations	11-B-1
Appendix 11-C Sample - Statement of Financial Position	11-C-1
Appendix 11-D Sample - Statemen of Cash Flows	11-D-1
APPENDIX 1 SAMPLE TRANSACTIONS	1
APPENDIX 2 SAMPLE TRIAL BALANCE WORKSHEET	23