

INFORMATION PAPER

CERM-F  
18 March 2004

SUBJECT: Engineer Regulation 37-1-30, Financial Administration – Accounting and Reporting

1. Purpose. To provide the status writing Engineer Regulation 37-1-30 to replace Engineer Regulation 37-2-10.
2. Facts.
  - a. The following completed chapters of ER 37-1-30 are on the Headquarters USACE web site under Publications. The applicable procedure guidance for these chapters is on the Headquarters USACE Resource Management F&A web site under USACE Engineer Regulation 37-1-30.
    - (1) Chapter 1 - Accounting Principles
    - (2) Chapter 2 - Revolving Fund Concepts
    - (3) Chapter 3 - Fund Accounting and Control Procedures
    - (4) Chapter 4 - Accounts Payable Procedures
    - (5) Chapter 5 - Accounts Receivable and Collection Procedures
    - (6) Chapter 6 - Labor Costs and Labor Cost Corrections
    - (7) Chapter 7 - Project Costs (Subsidiary Ledger) Accounts
    - (8) Chapter 8 - Pay and Allowances of Military Personnel
    - (9) Chapter 9 – Civilian Payroll and Leave Accounting
    - (10) Chapter 10 - Washington Aqueduct
    - (11) Chapter 13 – Accounting for Cost Shared Projects
    - (12) Chapter 14 - Financial Reporting and Accounting Treatment for Multiple Purpose Projects
    - (13) Chapter 16 – Revolving Fund Asset Accounting
  - b. The next chapter that is being worked on is Chapter 15 - General Asset Accounting. This chapter will include policy that is applicable to all assets (Military, Civil, and Revolving Fund). Chapter 16 includes only policy applicable to Revolving Fund owned assets and does not include policy that is also applicable to Military and Civil funded assets.

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