DEPARTMENT OF THE ARMY
U.S. ARMY CORPS OF ENGINEERS
441 G STREET NW
WASHINGTON, D.C. 20314-1000

CERM-F

21 MAY 2008

MEMORANDUM FOR USACE Commands (Resource Managers)

SUBJECT: Collection of Civil Works Appropriation Reimbursements

1. Civil Works appropriation reimbursements represent repayments to appropriations for services or commodities and are authorized by law to be credited to applicable appropriation accounts. In accordance with ER 37-2-10, paragraph 4-12.b., appropriation reimbursement funds must be apportioned by the Office of Management and Budget.

2. Beginning 1 Oct 08, civil works collections for appropriation reimbursement activity, excluding collections in the USACE Revolving Fund, will be processed in accordance with Enclosure 1. Prior to implementation on 1 Oct 08, the Directorate of Civil Works will issue guidance concerning policies and procedures for allocation of the collected funds. USACE activities will use these two policies together to ensure proper collection and management of the funds. Business processes and functionalities in the Corps of Engineers Financial Management System (CEFMS) will be modified in accordance with this policy. In the interim, each Resource Management Office will monitor apportionment levels to ensure that re-obligation of the collected funds does not result in a violation of the Anti-Deficiency Act (i.e., 31 USC 1517).

3. Enclosure 2 clarifies accounting procedures for certain civil works collections. Resource managers will ensure that local procedures are in compliance immediately.

4. Point of contact is Kathie Sills, CERM-F, 601-634-2552.

FOR THE COMMANDER:

Encls

Wesley C. Miller
Director of Resource Management

Enclosure 1
USACE Policy for Collection of Civil Works Appropriation Reimbursements

1. Effective 1 Oct 08, Civil Works appropriation reimbursement activity, excluding Revolving Fund activity, will be collected in four generic Army Management Structure Code (AMSCO) "projects," as specified below. Each collection will reference the original Civil Works project related to the collection. The funds in each generic AMSCO "project" will be revoked and reissued with apportionment through work allowances and funding authorizations prior to reuse. The Directorate of Civil Works will provide guidance concerning policies and procedures for allocation of funds collected.

2. Reimbursements for Lost, Stolen, or Damaged Civil Works Property (33 USC 412, 33 USC 571, and 33 USC 701k). Collections will be credited to the applicable appropriation in AMSCO "project" 099951, Unallotted Damages Collections.

Collect Type	Description
DAMA	Damages to Civil Works Property

3. Sale of Commodities (33 USC 558). Collections will be credited to the applicable appropriation in AMSCO "project" 099952, Unallotted Commodities Sale Collections.

Collect Type	Description
SC	Sale of Crops
SM	Sale of Forestry Products (Separate from Land)
SS	Sale of Sand, Gravel, Quarry

4. Real Estate Fees (10 USC 2695). Collections will be credited to the applicable appropriation in AMSCO "project" 099953, Unallotted Real Estate Collections.

Collect Type	Description
REAF	Real Estate Administrative Fee
REEF	Real Estate Embedded Fee

5. Other. Collections of the following will be credited to the applicable appropriation in AMSCO "project" 099954, Unallotted Project Cost Reimbursement Collections.

Collect Type	Description	Authority
GOVQ	Government Furnished Quarters*	5 USC 5911
MISC	Miscellaneous	Other, as authorized by law
PDO	Misc Property Disposal Sales	33 USC 571 and 701k
SB	Sale of Building on Non-Excess Land	33 USC 558
SE	Sale of Equipment – Capitalized	33 USC 571 and 701k
SL	Sale of Land	Specific cite required
SQ	Sale of Equipment – Non-Capitalized	33 USC 571 and 701k
SST	Sale of Structure on Non-Excess Land	33 USC 558
UTIL	Utility Collections*	5 USC 5911

NOTE:
*Collections by payroll deduction for government furnished quarters at Civil Works project sites and any associated utilities are accounted for as appropriation reimbursements. Cash collections for government furnished quarters at project sites and associated utilities are miscellaneous receipts and are deposited in receipt account 96R3220. Other collections for utilities (those not related to government quarters) are accounted for as appropriation reimbursements.

Enclosure 2
USACE Accounting Policy and Procedures for Civil Works Collections

1. Flood Plain Management Services (FPMS) fees. FPMS collections are recorded in 96X8862. Additional guidance on the FPMS program is in ER 1105-2-100, appendix G.

a. Advances are required for services provided to private persons or entities. A cost share advance account will be created for recording collections based on the fee schedule or a negotiated amount. The advance account will be linked to a cost share control record reflecting a Federal requirement of zero.

b. FPMS services provided to other Federal agencies will be recorded as a customer order in 96X8862; the customer order will not be linked to a cost share control record.

2. Voluntary Contributions for Environmental and Recreation Projects and Challenge Cost-Sharing (Partnership) Program for the Operation and Management of Natural Resources and Recreation. Statutes authorizing these programs require that contributions be recorded in 96X8862. Contributions may be recorded in CEFMS as follows:

a. As a customer order with advance citing appropriation 96X8862;

b. As a cost share agreement. The advance account will cite 96R8862; the cost share control record will reflect a required Federal amount of zero. This method provides the ability to utilize the management structure code of the Federal project for tracking purposes, as well as the ability to record non-cash contributions.

3. User Fees for Non-federal Use of Disposal Facilities. Fees are collected in receipt account 96R5493.10.

4. Government Quarters, Including Charges for Utilities or Subsistence in Connection With Government Quarters.

a. Collections for government quarters at a Civil Works project by payroll deduction are recorded as appropriation reimbursements. Cash collections are miscellaneous receipts and are credited in receipt account 96R3220.

b. Revolving Fund. Government quarters provided in connection with a Revolving Fund operation are recorded as reimbursements to the Revolving Fund.

5. Sale of Utilities, Other. All other sales of utilities are accounted for as appropriation reimbursements. Collect type UTIL is used on the collection transaction.

6. Real Property. Absent statutory authority, sales of excess Civil Works land and buildings or other improvements are credited to the Land and Water Conservation Fund, receipt account 96R5005.002.