DEPARTMENT OF THE ARMY
Portland District, Corps of Engineers
P.O. Box 2946
Portland, Oregon 97208-2946

NPPDC-F
Regulation
No. 37-2-7 25 July 1977

Financial Administration
RECORDING MONTH-END ACCRUALS

1. Purpose. This regulation prescribes procedures and submission requirements for recording month-end accruals.

2. References.

a. AR 37-21, Chapter 2-16.

b. ER 37-2-10, Chapters 3-2c and 6-11f.

3. General.

a. The Corps of Engineers Finance and Accounting System is maintained on an accrual accounting concept, i.e., accounts are debited or credited as applicable when goods and/or services are received or furnished, without regard to whether an invoice has been rendered or disbursement or collection made. When the exact amounts of accrued expenditures or revenues are not known on the basis of receiving reports, labor reports or other administratively approved documents, and cannot be feasibly ascertained at the time the accruals should be recorded, the best estimates will be used. Arbitrary prorations should be avoided for estimating such accruals. Reported accruals should be a reasonably sensitive reflection of the transactions and performance which actually occur.

b. Accrued expenditures will be recorded in the accounts for performance (including retained percentages) to the end of each calendar month for the following:

(1) Construction contracts, major supply contracts (i.e., turbines, generators, transformers, fabricated steel), equipment rental contracts, cost reimbursable contracts, Architect-Engineer (A&E) contracts, and reimbursable orders placed on other Federal activities including Corps of Engineers offices. Estimated earnings will be projected by individual contract, etc., from the end of the last partial payment to the end of the current month. Estimated accrual vouchers will be prepared and submitted as outlined in paragraph 4 below.

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*This regulation supersedes PDR 37-2-7, dated 24 February 1975.

(2) Labor accruals for all technical offices will be prepared monthly and submitted as outlined in paragraph 4b(1).

c. Labor accruals for all Administrative and Advisory offices will be prepared quarterly and submitted as outlined in paragraph 4b(2).

4. Procedures.

a. Contracts and Reimbursable Orders.

(1) Estimated accrual vouchers will be prepared on ENG Form 4480 (original plus 3 copies) and submitted to reach the Finance and Accounting Branch not later than the 25th of the current month. The voucher must clearly state, in the description/remarks block, the voucher represents "ESTIMATED EARNINGS THRU _____19__."
An ENG Form 4480 (original plus 3 copies) will also be prepared to reverse the estimated earnings in the following month. This voucher must clearly state, in the description/remarks block, the voucher represents "REVERSAL OF ESTIMATED EARNINGS THRU _____19__." The reversal voucher will accompany the estimated accrual voucher.

(2) For offices preparing a single contract accrual, the contract number will be entered in the block "Contract, Purchase Order, etc." (Sample accrual voucher and reversal voucher contained in Appendix I and II).

(3) For offices preparing accruals covering more than one contract, the contract number may be entered in columns 69-77. The "Other Reference Number" should be crossed out and "Do Not Keypunch" written in its place (Sample accrual voucher and reversal voucher contained in Appendix III and IV).

b. Labor Accruals.

(1) Technical Offices.

(a) Current report deadlines combined with lengthy ADP processing time requirements do not permit processing actual labor costs through the end of the month. Therefore, it is necessary to prepare an estimated labor distribution sheet and submit it at the same time as the actual labor cost distribution sheets. The estimated labor sheets must be batched separately.

(b) Accruals are required on both Civil Projects and the Revolving Fund. The applicable Revolving Fund ADP workcodes will be cited. In order to reduce the number of estimates required, unique ADP workcodes have been established for each civil project. It is necessary to only estimate the total amount of time an employee will work on each project and change it to one ADP workcode per project. The unique workcodes are as follows:

XX XXX - (Applicable five character appropriation and project code)
XX XXX 39 0031 0000 Navigation Division
XX XXX 39 0032 0000 Project Operations Division
XX XXX 39 0033 0000 Engineering Division
XX XXX 39 0034 0000 Construction Division
XX XXX 39 0035 0000 Real Estate Division
XX XXX 39 0036 0000 Job Site (All Project personnel)

(c).Reversal of the estimated labor distributions will be performed by the Finance and Accounting Branch. It is not necessary to submit reversals or adjust the following months actual labor distributions for differences between hours and workcodes cited on the estimated accruals versus hours and workcodes reported on the actual Labor Distribution Sheets.

(2) Administrative and Advisory Offices.

(a) An estimated Labor Cost Distribution sheet will be prepared for each employee at the end of each quarter and submitted at the same time as the actual labor Cost Distribution Sheets. The estimated Labor Sheets must be batched separately.

(b) The applicable organization's Revolving Fund ADP workcode will be cited. Those organizations using the job order subsidiary file to record their labor costs will cite Job Order Z9921 for an accrued labor costs.

(c) Reversal of the estimated labor distributions will be performed by the Finance and Accounting Branch. It is not necessary to submit reversals or adjust the following month's actual labor distributions for differences between hours and workcodes cited on the estimated accruals versus hours and workcodes reported on the actual Labor Distribution sheets.

5. Documentation.

a. Extensive detail to support estimated contract accruals is not required but written documentation will be furnished to provide a basis for the accrual. Documentation should be based on, but not limited to, such items as discussions with the contractor as to the expected performance, judgemental decisions concerning weather, double shifting versus single shifting, availability of work areas, and the number of work days covered by the accrual.

b. Sufficient documentation to support contract accruals will be kept on file in the office submitting the accrual. For those accruals prepared in the district office based on telephone information received from area or field offices, the area or field offices will send backup documentation to the office preparing the accruals for them.

c. Supporting documentation will be made available for auditor's review upon request.

FOR THE DISTRICT ENGINEER:

VINCENT E. BROWNELL
Executive Assistant

DISTRIBUTION:
C

ACCOUNTING ENTRY / REFERENCE DOCUMENT

☐ COMMITMENT ☐ UNDELIVERED ORDER [XX] PAYABLE ☐ DISBURSEMENT ☐ OTHER (Sp

☐ RECEIVABLE ☐ COLLECTION ☐ TRANSFER VOUCHER ☐ JOURNAL ENTRY

DISTRICT NAME: Portland

FROM/TO: Oregon State University, School of Oceanography

CONTRACT, PURCHASE ORDER, ETC.: * DACW 57-77-C-Ø182

DATE RECEIVED:

PROPERTY VOUCHER NUMBER:

☐ PARTIAL ☐ FINAL NUMBER XXXXXXXXXXXXX

DESCRIPTION/REMARKS: Estimated Earnings thru 30 July 1977

TOTAL AMOUNT: $3,429.60

CASH DISCOUNT: --------

NET AMOUNT: $3,429.60

	DISTRICT CODE	ORGANIZATION CODE	DATE YR	DATE MO	DATE DA	BATCH NUMBER	RECORD CODE	PAY CODE	TRANSACTION CODE / FACIL ID	RF P/C	OFFICE CODE	ADP WORK CODE: APPROPRIATION CODE	PROJ / FY	FEAT / PROJ LOC	SUB FEAT / CY	HL / C / NO	TASK / SUB	COST ACCT CODE / ACCT	SUB ACCT	IDENTIFIER	TASK	OBJECT CLASS CODE	ACCTG ELEM CODE	AMOUNT	DOCUMENT NUMBER	REFERENCE DOCUMENT NUMBER	OTHER REFERENCE NUMBER
*	2	C	C									A	A	S	R	B	Ø	1	Ø	6	F	Ø	9	1	1	2		2	8	4	1	9	9	4	6	Ø			
*	2	C	C									A	A	S	R	B	Ø	1	Ø	9	A	Ø	9	1	1	2		2	8	4	1	4	3	5	Ø	Ø			

PREPARED BY: (Person preparing Voucher & Ext. Number)

DATE: 24 Jul 77

TOTAL AMOUNT: 3 4 2 9 6 Ø

AUDIT: AMOUNT TO PAY / INITIALS

PAID: D.O. VOUCHER NO.

APPROPRIATION SYMBOL AND TITLE: 96 X 3121 General Investigations

ENG FORM 1 MAY 73 4480 (TEST) REPLACES ALL LOCAL FORMS.

ACCOUNTING ENTRY / REFERENCE DOCUMENT

- [ ] COMMITMENT
- [ ] UNDELIVERED ORDER
- [XX] PAYABLE
- [ ] DISBURSEMENT
- [ ] OTHER (Sp
- [ ] RECEIVABLE
- [ ] COLLECTION
- [ ] TRANSFER VOUCHER
- [ ] JOURNAL ENTRY

DISTRICT NAME: Portland

FROM/TO: Oregon State University, School of Oceanography

CONTRACT, PURCHASE ORDER, ETC.: DACW 57-77-C-0182

DATE RECEIVED:

PROPERTY VOUCHER NUMBER:

[ ] PARTIAL [ ] FINAL NUMBER XXXXXXXXXXXX

DESCRIPTION/REMARKS: Reversal of Estimated Earnings thru 30 July 1977

TOTAL AMOUNT: $3,429.60

CASH DISCOUNT: --------

NET AMOUNT: $3,429.60

	DISTRICT CODE	ORGANIZATION CODE	DATE YR	DATE MO	DATE DA	BATCH NUMBER	RECORD CODE	PAY CODE	TRANSACTION CODE / FACIL ID	RF P/C	OFFICE CODE	ADP WORK CODE: APPROPRIATION CODE	PROJ / FY	FEAT / PROJ LOC	SUB FEAT / LINE ITEM CY	HL C / NO	TASK / SUB	ACCT	SUB ACCT	IDENTIFIER	COST ACCT CODE / TASK	OBJECT CLASS CODE	ACCTG ELEM CODE	AMOUNT	DOCUMENT NUMBER	REFERENCE DOCUMENT NUMBER	OTHER REFERENCE NUMBER
*	2	C	C									A	A	S	R	B	Ø	1	Ø	6	F	Ø	9	1	1	2		2 8 4	1 9 9 4 6 Ø			
*	2	C	C									A	A	S	R	B	Ø	1	Ø	9	A	Ø	9	1	1	2		2 8 4	1 4 3 5 Ø Ø			

PREPARED BY: (Person preparing Voucher & ext. Number)

DATE: 24 Jul 77

TOTAL AMOUNT: 3 4 2 9 6 Ø

AUDIT: AMOUNT TO PAY | INITIALS

PAID: D.O. VOUCHER NO.

APPROPRIATION SYMBOL AND TITLE: 96 X 3121 General Investigations

ENG FORM 1 MAY 73 4480 (TEST) REPLACES ALL LOCAL FORMS.

ACCOUNTING ENTRY / REFERENCE DOCUMENT

☐ COMMITMENT ☐ UNDELIVERED ORDER [XX] PAYABLE ☐ DISBURSEMENT ☐ OTHER (Sp.

☐ RECEIVABLE ☐ COLLECTION ☐ TRANSFER VOUCHER ☐ JOURNAL ENTRY

DISTRICT NAME: Portland

FROM/TO: Construction Division

CONTRACT, PURCHASE ORDER, ETC.: (See Below - Various Cts.)

DATE RECEIVED:

PROPERTY VOUCHER NUMBER:

☐ PARTIAL ☐ FINAL NUMBER XXXXXXXXXXXX

DESCRIPTION/REMARKS: Estimated Earnings thru 30 July 1977

TOTAL AMOUNT: $423,155.91

CASH DISCOUNT: --------

NET AMOUNT: $423,155.91

DISTRICT CODE	ORGANIZATION CODE	DATE YR	DATE MO	DATE DA	BATCH NUMBER	RECORD CODE	PAY CODE	TRANSACTION CODE / FACIL ID	RF P/C	OFFICE CODE	APPROPRIATION CODE	ADP WORK CODE: PROJ / ACCT	FEAT / SUB ACCT	SUB FEAT / IDENTIFIER	HL C / TASK	FY	PROJ LOC	LINE ITEM CY	LINE ITEM NO	LINE ITEM SUB	COST ACCT CODE / TASK	OBJECT CLASS CODE	ACCTG ELEM CODE	AMOUNT	DOCUMENT NUMBER	REFERENCE DOCUMENT NUMBER	~~OTHER REFERENCE NUMBER~~ DO NOT KEYPUNC
* 2	F	C									B F	B N	B Ø	7 1	Ø L	2	Ø Ø	Ø Ø					2 8	4	1 3 3 Ø Ø Ø Ø Ø		7 7 - C - Ø Ø 3
* 2	F	C									B F	B N	B Ø	7 1	Ø L	4	Ø Ø	Ø Ø					2 8	4	1 Ø Ø Ø Ø Ø		7 7 - C - Ø 1 6
2	F	C									B F	B N	C Ø	6 1	Ø L	3	Ø Ø	Ø Ø					2 8	4	6 8 5 2 7 2		7 7 - C - Ø Ø Ø
2	F	C									B F	B N	C Ø	6 1	Ø L	4	Ø Ø	Ø Ø					2 8	4	3 Ø 3 1 9		7 7 - C - Ø 2 Ø
2	F	C									B F	B N	C 1	9 2	Ø L	1	Ø Ø	Ø Ø					2 8	4	7 Ø Ø Ø Ø Ø Ø		7 7 - C - Ø Ø 9
2	F	C									B F	B N	C Ø	2 9	8 L	5	Ø Ø	Ø Ø					2 8	4	4 Ø Ø Ø Ø Ø Ø		7 7 - C - Ø 2 4
2	F	C									B F	B N	C Ø	6 1	Ø L	6	Ø Ø	Ø Ø					2 8	4	1 Ø Ø Ø Ø Ø Ø		7 7 - C - Ø 2 9
2	F	C									B F	B N	C Ø	6 4	Ø L	4	Ø Ø	Ø Ø					2 8	4	1 7 1 Ø Ø Ø Ø Ø		7 7 - C - Ø Ø 5

PREPARED BY: (Person preparing Voucher & ext. Number)

DATE: 24 July 1977

TOTAL AMOUNT: 4 2 3 1 5 5 9 1

AUDIT: AMOUNT TO PAY | INITIALS

PAID: D.O. VOUCHER NO.

APPROPRIATION SYMBOL AND TITLE: 96 X 3122 Construction, Gen.

ENG FORM 1 MAY 73 4480 (TEST) REPLACES ALL LOCAL FORMS.

ACCOUNTING ENTRY / REFERENCE DOCUMENT

☐ COMMITMENT ☐ UNDELIVERED ORDER ☒ PA..BLE ☐ DISBURSEMENT ☐ OTHER (Spe

☐ RECEIVABLE ☐ COLLECTION ☐ TRANSFER VOUCHER ☐ JOURNAL ENTRY

DISTRICT NAME: Portland

FROM/TO: Construction Division

CONTRACT, PURCHASE ORDER, ETC.: (See Below - Various cts.)

DATE RECEIVED:

PROPERTY VOUCHER NUMBER:

☐ PARTIAL ☐ FINAL ~~NUMBER XXXXXXXXXXXX~~

DESCRIPTION/REMARKS: Reversal of Estimated Earnings thru 30 July 1977

TOTAL AMOUNT: $423,155.91

CASH DISCOUNT: --------

NET AMOUNT: $423,155.91

	DISTRICT CODE	ORGANIZATION CODE	DATE YR	DATE MO	DATE DA	BATCH NUMBER	RECORD CODE	PAY CODE	TRANSACTION CODE / FACIL ID	RF P/C	OFFICE CODE	APPROPRIATION CODE	ADP WORK CODE: PROJ / FY / ACCT	FEAT / PROJ LOC / SUB ACCT	SUB FEAT / LINE ITEM CY / IDENTIFIER	HL / C / NO / SUB / TASK / COST ACCT CODE / TASK	OBJECT CLASS CODE	ACCTG ELEM CODE	AMOUNT	DOCUMENT NUMBER	REFERENCE DOCUMENT NUMBER	~~OTHER REFERENCE NUMBER~~ DO NOT KEYPUNC
*	2	F C										B F	B N	B Ø 7 1	Ø L 2	Ø Ø Ø Ø		2 8 4	1 3 3 Ø Ø Ø Ø Ø			7 7 - C - Ø Ø 3
*	2	F C										B F	B N	B Ø 7 1	Ø L 4	Ø Ø Ø Ø		2 8 4	1 Ø Ø Ø Ø Ø			7 7 - C - Ø 1 6
*	2	F C										B F	B N	C Ø 6 1	Ø L 3	Ø Ø Ø Ø		2 8 4	6 3 5 2 7 2			7 7 - C - Ø Ø Ø
*	2	F C										B F	B N	C Ø 6 1	Ø L 4	Ø Ø Ø Ø		2 8 4	3 Ø 3 1 9			7 7 - C - Ø 2 Ø
*	2	F C										B F	B N	C 1 9 2	Ø L 1	Ø Ø Ø Ø		2 8 4	7 Ø Ø Ø Ø Ø Ø			7 7 - C - Ø Ø 9
*	2	F C										B F	B N	C Ø 2 9	8 L 5	Ø Ø Ø Ø		2 8 4	4 Ø Ø Ø Ø Ø Ø			7 7 - C - Ø 2 4
*	2	F C										B F	B N	C Ø 6 1	Ø L 6	Ø Ø Ø Ø		2 8 4	1 Ø Ø Ø Ø Ø			7 7 - C - Ø 2 9
*	2	F C										B F	B N	C Ø 6 4	Ø L 4	Ø Ø Ø Ø		2 8 4	1 7 1 Ø Ø Ø Ø Ø			7 7 - C - Ø Ø 5

TOTAL AMOUNT: 4 2 3 1 5 5 9 1

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