

CERM-B Engineer Regulation 37-2-15	Department of the Army U.S. Army Corps of Engineers Washington, DC 20314-1000	ER 37-2-15 6 October 1995
	Financial Administration CIVIL WORKS APPROPRIATIONS BUDGET SUPPORTING DATA RCS: CERM-B-13	
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CERM-B

DEPARTMENT OF THE ARMY
U.S. Army Corps of Engineers
Washington, D.C. 20314-1000

ER 37-2-15

Regulation
No. 37-2-15

6 October 1995

Financial Administration
CIVIL WORKS APPROPRIATIONS BUDGET SUPPORTING DATA
RCS: CERM-B-13

1. Purpose. This regulation assigns responsibilities and provides instructions for preparation and submission of civil budget supporting data for civil works appropriations and allocation accounts (transfer appropriations).
2. Applicability. This regulation applies to all HQUSACE elements, major subordinate commands (MSC), districts, laboratories and field operating activities (FOA) having civil works funds management responsibilities.
3. References.
 - a. OMB Circular A-11
 - b. Budget System and Concepts of the U.S. Government
 - c. ER 37-1-24 Operating Budgets
 - d. ER 10-1-48 Engineer Reporting Organization Code
 - e. ER 37-2-10 Accounting and Reporting - Civil Works
 - f. Program and Budget Engineer Circular (Annual Program and Budget Requests for Civil Works Activities, Corps of Engineers), applicable fiscal year.
4. General Definitions. The following terms are used:
 - a. Current Year (CY) - The fiscal year currently underway.
 - b. Budget Year (BY) - The fiscal year for which estimates are being submitted and that follows the CY.
 - c. Prior Year (PY) - The fiscal year preceding the CY.

This regulation supersedes ER 37-2-15, dated 23 June 1989.

5. Background. The Budget and Accounting Act of 1921 assigned to the President the responsibility for preparing an annual budget and transmitting it to Congress. Under this Act, the Bureau of the Budget, now the Office of Management and Budget (OMB), was established to assist and carry out the President's policy on budgetary matters. The Chief of Engineers, under the direction of the Secretary of the Army, is responsible for the preparation and defending of civil works budget estimates before OMB and Congress. The civil works budget formulation process begins in the spring with the reissuance of the Program and Budget Engineer Circular (ref. 3f). The budget formulation process simultaneously considers the needs of individual programs, allocation of budget authority among governmental functions, total outlays, receipts, economic conditions and statutory constraints. In the fall, the Corps submits a budget request (i.e. The Budget Memorandum) to OMB, where analysts review it and identify issues. These issues are resolved between OMB and Corps officials by late December. At that time, HQUSACE and OMB jointly develop detailed budget data and prepare budget documents. In the final stage, the President's budget is transmitted to Congress, by the first Monday in February. HQUSACE concurrently provides budget justification materials to Congress in advance of oral testimony by the Assistant Secretary of the Army (Civil Works), the Chief of Engineers and division commanders.

6. Responsibilities.

a. MSC Resource Management Office Tasks.

(1) Prepare and submit schedules (obligations by object classes and reimbursements by sources) for accounts and funds applicable to division office operations.

(2) Review schedules submitted by districts for consolidation and coordinate changes.

b. FOA, Laboratories and Districts. Prepare and submit budgetary schedules of obligations by object classes and reimbursements by sources as prescribed in appendices A, B & C. Coordinate among program and project management, manpower and budget analysts to insure complete agreement of program estimates, justification materials and FORCON data with civil budget supporting data.

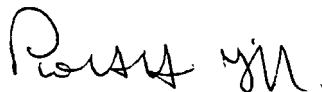
7. Requirement Control Symbol. RCS: CERM-B-13 is assigned to the budget data required by this regulation.

8. Preparation Instruction. Civil budget supporting data will be prepared for accounts and appropriations specified in Appendix C. MSC, districts, laboratories and FOA will transmit data electronically via the Civil Automated Budget (CAB) or Corps of Engineers Operating Budget Resource Analysis (COBRA) systems. Amounts will be rounded up and shown in thousands of dollars. For example, \$170,100 rounds to \$171,000 and would be shown as 171. Amounts less than \$100 will not be reported.

9. Submission Requirements. The schedules will be furnished to HQUSACE using either the CAB or COBRA applications (Attn: CERM-BE) no later than the last workday in November.

10. Guidance. Additional instructions may be issued by HQUSACE, Directorate of Resource Management, Budget and Programs Division, CERM-B. Team members are encouraged to contact Budget and Programs Civil Operations Branch, CERM-BE for assistance. Sample schedules and preparation instructions are provided at appendices.

FOR THE COMMANDER:



ROBERT H. GRIFFIN
Colonel, Corps of Engineers
Chief of Staff

3 Appendices
APP A - Net Obligations
by Object Class
APP B - Schedule of
Reimbursements by
Source
APP C - CW Account Titles

APPENDIX A
NET OBLIGATIONS BY OBJECT CLASSIFICATION

A-1. General. An object class schedule will be prepared as specified in Appendix C and reported for both direct and reimbursable obligations for three fiscal years (i.e. prior, current and budget years). Sample format of hard copy ENG FORM 3255-R is shown at Figure A-1. Classification of obligations should be in accordance with reference 3a.

A-2. Direct Schedules. Prepare and submit a separate schedule of obligations incurred for each account, appropriation, trust or Revolving Fund. Consolidated Working Fund accounts will be combined into a single schedule. Prepare schedules as follows:

a. Amounts should include all obligations incurred at civil project sites and distributions made through the Revolving Fund.

b. Obligations initially financed by the Revolving Fund (e.g. distributive accounts, facilities, shops, overhead accounts, etc.) will be reported in the benefitting civil account. Military obligations financed initially by the Revolving Fund should be excluded from all Civil budget reporting.

c. Personnel compensation (object codes 111 through 130) should correlate with manpower data submitted on the 113G Feeder Report for actual manpower utilization and the Civil Workyear Usage Plan for estimated manpower utilization.

d. Amounts submitted for rental payments (object code 231) should normally agree with the total GSA charges. However additional building and space rental costs must also be reported.

e. Amounts for obligation (CY) should agree with apportionment schedules.

f. Amounts reported for PY should agree with the Status of Appropriations and Work Allowances - Civil Works Funds (ENG FORM 3011a).

APPENDIX A (continued)

g. Current year data should be based on the latest available work allowances, CY operating budget and estimates of unrealized expectations.

A-3. Reimbursable Schedules. Prepare and submit a separate schedule for each appropriation incurring reimbursable obligations. Reimbursable obligations are limited to funding provided by other agencies. Do not include intra-Corps reimbursable orders.

A-4. Primary Sources. Derivation of obligations data by object classes should be taken from these sources:

a. Report on Status of Appropriations and Work Allowances (ENG FORM 3011a)

b. COEMIS-FA or CEFMS databases

c. Operating Budget - see reference 3c.

d. Other recommended sources of information are:

<u>Object Class Code</u>	<u>Source of Information</u>
111/113/115/121/130	Payroll report, manpower utilization report or Force Configuration System Data (FORCON).
117/122/123	Baltimore District billing.
118	Personal Service Contracts
231	Ft. Worth District SLUC billing.

NET OBLIGATIONS BY OBJECT CLASSIFICATION <i>(in thousands of dollars)</i> <i>(ER 37-2-15)</i>			RCS: CERM-B-13		
APPROPRIATION TITLE AND CODE CONSTRUCTION, GENERAL (3122)			SUBMISSION DATE 21 July 198		
			REPORTING OFFICE AND CODE New Orleans B2		
OBJECT CODE	OBJECT CLASSIFICATION	<input checked="" type="checkbox"/> DIRECT <input type="checkbox"/> REIMB.	PY ACTUAL FY 19 <u>PY</u>	CY ESTIMATE FY 19 <u>CY</u>	BY ESTIMATE FY 19 <u>BY</u>
111	FULL-TIME PERMANENT		5,480	5,585	5,670
113	OTHER THAN FULL-TIME PERMANENT		333	349	354
115	OTHER PERSONNEL COMPENSATION		188	162	165
117	MILITARY PERSONNEL		102	106	110
118	SPECIAL PERSONAL SERVICES PAYMENTS				
121	CIVILIAN PERSONNEL BENEFITS		812	835	848
122	MILITARY PERSONNEL BENEFITS		10	11	12
123	MILITARY ACCRUED RETIREMENT BENEFITS		41	42	42
130	BENEFITS FOR FORMER PERSONNEL				
210	TRAVEL AND TRANSPORTATION OF PERSONS		215	200	210
220	TRANSPORTATION OF THINGS		7	6	11
231	RENTAL PAYMENTS TO GSA		112	120	128
232	RENTAL PAYMENTS TO OTHERS		6	6	8
233	COMMUNICATIONS, UTILITIES & MISCELLANEOUS CHANGES		37	65	90
240	PRINTING AND REPRODUCTION		122	134	148
250	OTHER SERVICES		11,533	10,720	14,522
260	SUPPLIES AND MATERIALS		724	850	940
310	EQUIPMENT		72	96	112
320	LAND AND STRUCTURES		33,721	38,000	45,000
410	GRANTS, SUBSIDIES, AND CONTRIBUTIONS				
420	INSURANCE CLAIMS AND INDEMNITIES				
430	INTEREST AND DIVIDENDS		602	663	730
440	REFUNDS				
	TOTAL NET OBLIGATIONS		54,122	57,950	69,100

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APPENDIX B
SCHEDULE OF REIMBURSEMENTS BY SOURCE

B-1. Data will be submitted for each non-USACE source of funds in which obligations are incurred.

B-2. Agency code 1033, Department of Army, should include only work for Army installations where reimbursement is from other than civil funds.

B-3. The schedule will show reimbursable activities under Federal and non-Federal sources as in sample format of hard copy ENG FORM 3258-R at Figure B-1, and in accordance with applicable source codes as follows:

FEDERAL SOURCES:

<u>CODE</u>	<u>TITLE</u>
1010	DEPARTMENT OF AGRICULTURE
1012	FOREST SERVICE
1015	SOIL CONSERVATION SERVICE
1020	DEPARTMENT OF COMMERCE
1022	ECONOMIC DEVELOPMENT ADMINISTRATION
1025	NATIONAL OCEANIC & ATMOSPHERIC ADMINISTRATION
1030	DEPARTMENT OF DEFENSE
1033	DEPT. OF THE ARMY
1035	DEPT. OF THE AIR FORCE
1037	DEPT. OF THE NAVY
1038	MARINE CORPS.
1040	DEPARTMENT OF EDUCATION
1050	DEPARTMENT OF ENERGY
1055	FEDERAL ENERGY REGULATORY COMMISSION
1057	STRATEGIC PETROLEUM RESERVE PROGRAM
1070	DEPARTMENT OF HEALTH AND HUMAN SERVICES
1080	DEPARTMENT OF HOUSING AND URBAN DEVELOPMENT
1100	DEPARTMENT OF THE INTERIOR
1101	BUREAU OF INDIAN AFFAIRS
1102	BUREAU OF LAND MANAGEMENT
1103	BUREAU OF MINES
1104	BUREAU OF RECLAMATION
1106	NATIONAL PARK SERVICE
1108	U.S. FISH AND WILDLIFE SERVICE
1109	U.S. GEOLOGICAL SURVEY
1120	DEPARTMENT OF JUSTICE
1122	BUREAU OF PRISONS

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APPENDIX B (continued)
FEDERAL SOURCES: (continued)

<u>CODE</u>	<u>TITLE</u>
1125	DRUG ENFORCEMENT ADMINISTRATION
1130	DEPARTMENT OF LABOR
1150	DEPARTMENT OF STATE
1160	DEPARTMENT OF TRANSPORTATION
1161	FEDERAL AVIATION ADMINISTRATION
1162	FEDERAL HIGHWAY ADMINISTRATION
1165	MARITIME ADMINISTRATION
1168	U.S. COAST GUARD
1170	DEPARTMENT OF THE TREASURY
1171	BUREAU OF ENGRAVING AND PRINTING
1190	DEPARTMENT OF VETERANS AFFAIRS
1191	VETERANS ADMINISTRATION
1220	APPALACHIAN REGIONAL COMMISSION
1250	ENVIRONMENTAL PROTECTION AGENCY
1251	EPA - CONSTRUCTION GRANTS
1252	EPA - SUPERFUND
1270	FEDERAL COMMUNICATIONS COMMISSION
1280	FEDERAL EMERGENCY MANAGEMENT AGENCY
1281	FEMA - FLOOD INSURANCE STUDIES
1310	GENERAL SERVICES ADMINISTRATION
1330	NATIONAL AERONAUTICS AND SPACE ADMINISTRATION
1350	NUCLEAR REGULATORY COMMISSION
1370	TENNESSEE VALLEY AUTHORITY
1390	VOICE OF AMERICA - USIA
1500	OTHER FEDERAL SOURCES

NON-FEDERAL SOURCES:

<u>CODE</u>	<u>TITLE</u>
2010	SALE OF PLANS, SPECS, AND MAPS, ETC.
2020	SALE OF SUPPLIES, MATERIALS, EQUIPMENT
2030	SALE OF BUILDINGS AND STRUCTURES
2040	SALE OF VEHICLES
2050	SALE OF UTILITIES
2060	SALE OF TIMBER
2070	SALE OF CROPS
2080	SALE OF SCRAP AND SALVAGE
2090	DAMAGES TO GOVERNMENT PROPERTY
2100	RENTALS
2200	MISCELLANEOUS
2891	REGULATORY PERMITS

SCHEDULE OF REIMBURSEMENTS BY SOURCE <small>(Obligations in thousands of dollars)</small> <small>(ER 37-2-15)</small>					SUBMISSION DATE 21 JULY 1989	RCS: CERM-B-13
APPROPRIATION CREDITED AND CODE CONSTRUCTION, GENERAL (3122)					REPORTING OFFICE AND CODE NASHVILLE DISTRICT H3	
AGENCY CODE	AGENCY CHARGED, ETC	PY ACTUAL FY 10 PY	CY ESTIMATE FY 10 CY	BY ESTIMATE FY 10 BY	BRIEF DESCRIPTION REIMBURSABLE WORK PROGRAM	
	<u>FEDERAL SOURCES:</u>	(8,258)	(9,220)	(9,200)		
1033	DEPT OF THE ARMY	...	30	25	ONE STOP PROGRAM, PT. EVANS, KY	
1050	DEPARTMENT OF ENERGY	900	1,000	600	REAL ESTATE ACTIVITIES	
1109	U.S. GEOLOGICAL SURVEY	6	5	5	REPRODUCTION SERVICES	
1161	FEDERAL AVIATION ADMINISTRATION	26	45	30	MICROWAVE LINK	
1251	EPA - CONSTRUCTION GRANTS	1,066	1,100	1,100	SANITATION - CONSTRUCTION GRANT	
1252	EPA - SUPERFUND	6,212	7,000	7,400	HAZARDOUS WASTE CLEAN-UP	
1281	FEMA - FLOOD INSURANCE STUDIES	48	40	40	LTD MAP MAINT/VARIOUS LOCATIONS	
	<u>NON-FEDERAL SOURCES:</u>	(375)	(330)	(300)		
2010	SALE OF PLANS, SPECS & MAPS, ETC.	3	4	5		
2020	SALE OF SUPPLIES, MATERIALS, EQUIP	2	2	2		
2030	SALE OF BUILDINGS AND STRUCTURES	...	...	...
2040	SALE OF VEHICLES	7	7	8		
2050	SALE OF UTILITIES	...	...	...
2060	SALE OF TIMBER	2	3	...		
2070	SALE OF CROPS	...	...	5		
2080	SALE OF SCRAP AND SALVAGE	...	4	...		
2090	DAMAGES TO GOVERNMENT PROPERTY	...	...	...
2100	RENTALS	...	...	...
2200	MISCELLANEOUS	307	250	210	STATE/LOCAL STUDIES	
2200	MISCELLANEOUS	54	60	67	MISC REPRODUCTION SERVICES	
	TOTAL REIMBURSEMENTS	8,633	9,550	9,500		

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Figure B-1

APPENDIX C
CW ACCOUNT TITLES

C-1. Appropriation Code and Title. Budget data will be submitted using treasury account symbols as follows:

GENERAL, SPECIAL, REVOLVING AND TRUST FUNDS

<u>CODE</u>	<u>TITLE</u>
3112	FC, MISSISSIPPI RIVER & TRIBUTARIES
3121	GENERAL INVESTIGATIONS
3122	CONSTRUCTION, GENERAL
3123	OPERATION & MAINTENANCE, GENERAL
3124	GENERAL EXPENSES
3125	FLOOD CONTROL & COASTAL EMERGENCIES
3126	REGULATORY PROGRAM
3930	CONSOLIDATED WORKING FUND, ARMY, CE
4902	REVOLVING FUND, CE, CIVIL
5066	HYDRAULIC MINING IN CALIF, DEBRIS FUND
5125	MAINTENANCE & OPERATION OF DAMS
8861	INLAND WATERWAYS TRUST FUND
8862	RIVERS AND HARBORS CONTRIBUTED FUNDS
8863	HARBOR MAINTENANCE TRUST FUND
8868	OIL SPILL RESEARCH TRUST FUND

TRANSFER APPROPRIATIONS

0200	APPALACHIAN REGIONAL AREA DEVELOPMENT PROGRAM, ARC
0204	ACQUISITION & CONSTRUCTION, RADIO FACILITIES, VOA, USIA
0224	ENERGY SUPPLY R&D OPERATING EXPENSE, DOE
1039	CONSTRUCTION, NPS, INTERIOR
1303	FEDERAL AVIATION ADMINISTRATION
1450	OPERATIONS, RESEARCH & FACILITIES, NOAA
2020	U.S. ARMY OPERATIONS AND MAINTENANCE
2301	CONSTRUCTION, BUREAU OF INDIAN AFFAIRS
4045	BONNEVILLE POWER ADMINISTRATION
4542	FEDERAL BUILDINGS FUND, GSA
8083	HIGHWAY TRUST FUND, DOT
8145	HAZARDOUS SUBSTANCE RESPONSE TRUST FUND, EPA

C-2. Reporting Office and Code. Schedules will include name of the field office reporting followed by the ALPHA-NUMERIC (ERO) as stated in reference 3d.