



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

REPLY TO
ATTENTION OF

FEB 22 2016

CERM

MEMORANDUM FOR COMMANDERS, MAJOR SUBORDINATE COMMANDS, AND
DISTRICT COMMANDS

SUBJECT: Implementation Guidance for Section 1012 of the Water Resources Reform and Development Act of 2014 – Transparency in Accounting and Administrative Expenses

1. Section 1012(a) of WRRDA 2014 directs the Secretary, on the request of a non-Federal interest, to provide to the non-Federal interest a detailed accounting of the Federal expenses associated with a water resource project. Section 1012(b) directs the Secretary to contract with the National Academy of Public Administration for a study on the efficiency of the Corps staff salaries and administrative expense procedures. It provides that the study shall include recommendations for improvements to the budgeting and administrative processes for increased efficiency of the Corps project delivery. A copy of Section 1012 of WRRDA 2014 is enclosed.
2. In accordance with Section 1012(a) of WRRDA 2014 and consistent with the terms of the project partnership agreement for the project, the District Commander shall provide the non-Federal sponsor, on its request, a detailed accounting of the Federal expenses associated with that project.
3. At such time that funds are specifically appropriated for the study directed in Section 1012(b), the Secretary shall contract with the National Academy of Public Administration for the required study. The contract will include a scope of work consistent with the authorizing language.

Encl

A handwritten signature in black ink, appearing to read "Ryan E. Saw".

RYAN E. SAW
COL, FI

Acting Director of Resource Management

CECW-I

SUBJECT: Implementation Guidance for Section 1012 of the Water Resources Reform and Development Act of 2014 – Transparency in Accounting and Administrative Expenses

SEC. 1012. TRANSPARENCY IN ACCOUNTING AND ADMINISTRATIVE EXPENSES.

(a) IN GENERAL.—On the request of a non-Federal interest, the Secretary shall provide to the non-Federal interest a detailed accounting of the Federal expenses associated with a water resources project.

(b) STUDY.—

(1) IN GENERAL.—The Secretary shall contract with the National Academy of Public Administration to carry out a study on the efficiency of the Corps Engineers current staff salaries and administrative expense procedures as compared to using a separate administrative expense account.

(2) CONTENTS.—The study under paragraph (1) shall include any recommendations of the National Academy of Public Administration for improvements to the budgeting and administrative processes that will increase the efficiency of the Corps of Engineers project delivery.