



DEPARTMENT OF THE ARMY

U.S. Army Corps of Engineers
WASHINGTON, D.C. 20314-1000

REPLY TO
ATTENTION OF:

CERM-F (37)

25 September 2000

MEMORANDUM FOR ALL Division, District, and Laboratory Resource Managers and Finance and Accounting Officers

SUBJECT: Requirements to Enable the Capturing of Eliminating Entries for CFO Reporting

1. Reference: CERM-F memorandum dated 24 August 1998, subject: System Requirements to Enable the Capturing of Eliminating Entries CFO-98-009.
2. The purpose of this memo is to describe the actions each activity must perform to correctly eliminate intragovernmental transactions from its financial statements. The FY 99 statements utilized debtor class codes in order to identify transactions which were Government Non-DOD (GN) and Non-Corps DOD (NC). For FY 00 the Corps is required to identify and reconcile transactions occurring within and between all government activities at a trading partner level. While trading partner information is currently captured at an appropriate level for accounts receivable it isn't at the required level for accounts payable. To facilitate capturing the required trading partners' accounts payable information in CEFMS the following procedures will be initiated.
3. Effective October 1, 2000 several changes will be necessary on **all NON-TFO Government order obligations** to enable the reporting of the required eliminating entries. All government orders from performing activities with a debtor classification of "GN" or "NC" will include a remark that the performing activity must include its billing account classification information on its acceptance form which is returned to the Corps. The billing account classification data identified below must be included on the government order acceptance:

- Department Code (Required)
- Transfer Department (Required)
- Appropriation Fiscal Year (Required)
- Appropriation Symbol (Required)
- Appropriation Limitation (Required)
- Fiscal Station Number (Required)
- BAC Amount (Required)
- Operating Agency (Optional)
- Allotment Serial Number (Optional)

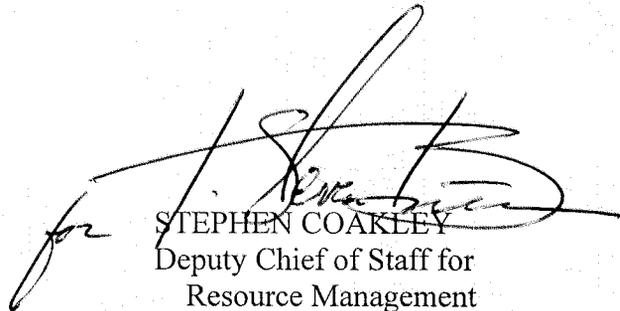
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4. If (C1) contracts (contract-inside government) are used for purchase of goods and services from other Federal Government agencies then the performing activity (debtor class code of GN or NC) must provide its billing account classification data at the time of contract award. This accounting classification information (listed above) must then be recorded on the obligation screen. Again this information should be captured manually as of October 1, 2000 until system requirements can be programmed.

5. A CEFMS systems change request is being submitted to the CEFMS Development Team to incorporate these changes into the system. We anticipate the programming will be completed in the 2nd quarter of FY01. Prior to systems programming users will be responsible for ensuring all Government order acceptances or contractual obligation documents received on or after October 1, 2000 have the required billing accounting classification information. Upon implementation of the changes in CEFMS, users will be required to load this data in the CEFMS tables for all open obligations and/or payables.

6. If you have any questions please contact Mike Walsh CERM-F (202) 761-5440.


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Resource Management

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