Chapter 2

REVOLVING FUND CONCEPTS

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CHAPTER 2

REVOLVING FUND CONCEPTS

2-1. General. This chapter prescribes the statutory and regulatory requirements concerning management and accounting for the Civil Works Revolving Fund.

2-2. Public Law Establishing the Revolving Fund.

a. The authority for establishment and operation of the Revolving Fund is contained in the Civil Functions Appropriation Act of 1954, Public Law 153, 83d Congress, 1st session, approved 27 July 1953, viz,

"For establishment of a revolving fund, to be available without fiscal year limitation, for expenses necessary for the maintenance and operation of the plant and equipment of the Corps of Engineers used in civil works functions, including acquisition of plant and equipment, maintenance, repair, and purchase, operation and maintenance of not to exceed four aircraft at any one time, temporary financing of services finally chargeable to appropriations for civil works functions and the furnishing of facilities and services for military functions of the Department of the Army and other Government agencies and private persons, as authorized by law, $100: and in addition, the Secretary of the Army is authorized to provide capital for the fund by capitalizing the present inventories, plant, and equipment of the civil works functions of the Corps of Engineers. The fund shall be credited with reimbursements or advances for the cost of equipment, facilities, and services furnished, at rates which shall include charges for overhead and related expenses, depreciation of plant and equipment, and accrued leave: Provided, that on July 1, 1953: (1) the fund shall assume the assets, liabilities, and obligations of the Plant accounts, as carried on the records of the Corps of Engineers as of June 30, 1953, under appropriations for `Maintenance and Improvement of Existing River and Harbor Works, `Flood Control, General and Flood Control, Mississippi River and Tributaries', and (2) there shall be transferred from said

appropriations to the fund amounts equivalent to the unexpended cash balances of the Plant accounts on June 30, 1953: Provided further, that the total capital of said fund shall not exceed $140,000,000." (33 USC 576)

NOTE: This corpus limitation no longer applies. From the establishment of the Revolving Fund in 1953 until 1965, the authorized corpus was adequate to conduct the management of the Fund in a business-like manner. From 1966 until 1978 increases to the corpus were requested. Elimination of the corpus ceiling was requested and approved, by Congress, since the corpus ceiling was no longer functioning as the mechanism of primary control over operations of the Revolving Fund.

b. The Congressional intent of the law was to allow certain transactions to be initially financed by the Revolving Fund. The Hearing before the Subcommittee of Senate Committee on Appropriations, Eighty Third Congress is quoted below exactly as it appears in the record of hearings,

(1) "Transactions which will be reflected as expenditures of the Revolving Fund to be billed at cost to the other agencies, projects and appropriations, and which will be reflected as income of the Revolving Fund.

(a) Financing of common inventories for civil works such as bulk materials and supplies.

(b) Operation of common storehouses which serve more than one civil works project or appropriation.

(c) Acquisition of construction and operating facilities and which are to serve more than one civil works project or appropriation, such as dredges, concrete mixing plants, shops and transportation equipment.

(d) Operation and maintenance of such construction and operating facilities used for more than one civil works project or appropriation.

(e) Financing of work or services performed for other

governmental agencies, including military functions of the Corps, states, municipalities and individuals or corporations outside the Federal Government on a reimbursable basis, such as engineering and design work, and non-government dredging inspections.

(f) Financing common services of the district office, such as transportation, utility operations, supervision, and general expenses."

(2) "Transactions which are paid initially from the fund for only accounting expediency and which will be transferred as direct charges to applicable appropriations under the related object classes. The billings for these charges will not be reflected as revolving-fund income but will be recorded as offsets to the expenditures in the accounts of the revolving fund, the net result being zero.

These include primarily the initial payment of labor charges for personnel employed at civil works project locations, which will be transferred to the applicable appropriation and will appear as ‘01/personnel services’ under the appropriations of the project at which the employees work."

(3) "The Revolving Fund will not be used to finance the cost of the following classes of expenditures:

(a) Temporary construction facilities built or acquired for the use of a single civil works project, or for military activities.

(b) Equipment and facilities acquired for the use of a single project - that is, equipment which is to become a part of the project operating equipment.

(c) Contractors' payments and the purchase of equipment and supplies under specifications for a particular project, such as generators, turbines, to be installed in the project.

(d) Labor charges relating to personnel employed at military projects, or engaged exclusively in military-procurement activities.

(e) Financing of inventories exclusively for military activities.

(f) Acquisition, operation, and maintenance of construction and operating facilities exclusively for military activities." That last part is mentioned here to show specifically that the revolving fund is for the civil works functions and might incidentally furnish services to military activities under section 601 of the Economy Act.

c. Considering the above, it is apparent that Congress intended for the Revolving Fund to provide only common services. Contracts for Engineering and Design, or for construction on projects (whether civil, military, or reimbursable work) will not be initially funded by the Revolving Fund.

d. As used in paragraphs 2-2.b(1) above, a project may be either an entire project authorization or any major subdivision within for which a separate group or separate operational records are maintained.

e. All plant, property and equipment purchased to serve more than one civil works project or multiple appropriations required for civil works activities will be acquired through the Revolving Fund. Assets which meet or exceed the investment threshold are financed through the Plant Replacement and Improvement Program (PRIP). PRIP funds shall not be used to finance PP&E solely for the benefit of military projects or appropriations; any such property will be funded by military appropriations. PRIP assets acquired for civil works functions may incidentally benefit military functions with reimbursement by military appropriations.

f. Revolving fund assets below the PRIP threshold are acquired by all USACE activities using appropriate operating funds (departmental overhead, general and administrative overhead, shop and facility accounts). Operating funds may be

used to acquire personal property below the PRIP threshold when the property will be used to provide services to military appropriations with reimbursement.

2-3. Financial Management.

a. The Anti-Deficiency Act, 31 USC 1517 applies to the Revolving Fund when obligations exceed available budget authority. OMB Circular A-11, Part 4, section 120.6 requires the apportionment of intra-governmental revolving funds. If obligations exceed the apportioned budgetary resources in a revolving fund there is a violation of the Anti-Deficiency Act.

b. The Revolving Fund may be charged at any time during the fiscal year for the benefit of another appropriation available to the Corps of Engineers to pay costs when amounts are available in the Revolving Fund AND funds are reserved in the appropriation to be benefited (31 USC 1534). Amounts charged to the Revolving Fund in excess of funds available in the benefiting appropriation may result in a potential Anti-Deficiency Act violation.

c. The Revolving Fund is operated entirely within its own resources rather than from annual appropriations, which makes it necessary that prompt reimbursement be obtained from the benefiting appropriations or projects for services rendered in order that sufficient funds are available for continued operation. This self-sustaining nature requires that revolving fund accounts and operations be frequently reviewed to ensure that costs are equitably distributed to customers in the current fiscal year and that a sufficient cash balance is maintained in each USACE command to permit prompt liquidation of obligations as they mature. The actions listed below will help ensure maximum utilization of limited Revolving Fund resources.

(1) Monthly analysis of accounts receivable to ensure aggressive follow-up actions on delinquent accounts. Appropriate actions should be taken to ensure costs are distributed to the receiving activity or function for which the account receivable was established.

(2) Current distribution of Revolving Fund costs should be processed monthly. In no case may distributions be processed less than quarterly.

(3) Review of billing procedures to ensure that unbilled costs are not allowed to accumulate beyond a reasonable period of time.

(4) Continual review and revision of revolving fund operating account rates where necessary to maintain balances within the allowable nominal balance ranges.

(5) Review of effective labor rates to ensure sufficient labor distribution to pay the payroll and to maintain a sufficient reserve for accrued leave. The goal is for accrued leave accounts to be fully funded at the end of the leave year.

(6) When work is performed for customers outside the Federal Government, cash advances are required. This requirement in OMB Circular A-11, Section 20, results in not having to use Federal resources to provide the service, which reduces Federal borrowing. At the same time, this action increases the Revolving Fund current assets to meet the requirements of the work.

2-4. Accounting Policy.

a. Accounts established for the Revolving Fund provide for the recording and control of assets, liabilities, income, expenses, and the proprietary interest of the U. S. Government therein. Financial records are maintained on an accrual basis whereby the receipt of assets and income are recorded concurrently with the actual or constructive receipt thereof and liabilities and expenses are recorded as of the date goods or services are received. This results in proper accounting at the end of an accounting period and ensures financial statements are prepared to reflect financial condition, income and expense, and sources of funds. Since the Revolving Fund operates wholly from its own receipts, it is incumbent upon Commanders to ensure that costs financed by the Revolving Fund are promptly and equitably

reimbursed and a sufficient liquid working capital level is maintained at all times to meet current requirements.

b. The account numbers, titles and descriptions prescribed within the Revolving Fund are to be strictly enforced at each level of command. Costs associated with functions must be captured as described in this regulation. Costs must be incurred for only the specific purposes allowed for the Revolving Fund. Reports will be prepared and submitted as prescribed in this regulation. It is considered a breach of accounting and reporting principles to accumulate or transfer costs outside these descriptions. If a command encounters functions outside the parameters provided, contact HQUSACE (CERM-F) prior to making a decision to record costs in the Revolving Fund.

c. No Revolving Fund account or procedure can be used to avoid other limitations or prohibitions. If a function or procedure is inappropriate for the source appropriation then it is also inappropriate to be handled through the Revolving Fund. Examples would include (1) fiscal year end funds expiration cannot be avoided by advancing funds into the Revolving Fund and (2) funds cannot be merged or mixed within the Revolving Fund to augment appropriations.

2-5. Principles of Functional Grouping.

a. Purpose of Functional Grouping. Functional groupings are established for the various activities of Revolving Fund operations. The activities of the Revolving Fund are divided into four functional areas designated as Plant and Equipment Services, Warehousing Activities, Shop and Facility Services, and General Administrative Services. The account structure of the Revolving Fund provides for recording expenses and income applicable to each department (RF21 through RF69 series of cost accounts) and for developing data disclosing operating results for management purposes.

b. Plant and Equipment Services (RF21) render services involving principally the use of plant.

c. Warehousing Activities (RF80) receive, store, and issue common inventory items required for the Revolving Fund.

d. Shop and Facility Services (RF30-RF59) include the operation of shops and yards, garages, laboratories, reproduction and printing facilities, operating expenses of division offices and the furnishing of services not provided for elsewhere.

e. General Administrative Services (RF60-RF69) furnish common services of an administrative nature. These accounts include both General and Departmental Overheads, as well as the military flat rate Supervision and Administration (S&A) accounts.

2-6. Concepts of Expense and Income.

a. Operating Expenses of the Revolving Fund are expenses incurred in the performance of work within the operating accounts of the Fund and represent the value of assets consumed or services rendered to the Fund. The net operating expenses of the Revolving Fund represent the difference between gross charges made to the accounts and transfers of cost to other accounts within the Revolving Fund (joint cost credits). The term "Joint Cost Credit" refers to the transfer of expenses from an operating account to other accounts within the Revolving Fund, as distinguished from income of the Revolving Fund in the form of sales to others. Joint cost credits may involve the transfer of operating expenses between Revolving Fund activities as well as capitalization of expenses, e.g., transfer of expense to asset accounts.

b. Cost of Goods Sold is the book value of warehouse stocks sold.

c. Income from Sales is the sales value of services and commodities sold.

(1) Services include plant usage; shop and yard, garage, laboratory, printing and reproduction services; other facilities and services; and general administrative services.

(2) Commodities represent warehouse stock sold to projects and others, including in the case of sales to projects, book cost and applied warehouse burden, and the total receipts in the case of other sales.

2-7. Regional Revolving Fund Cash Balances. Regional Business Centers (RBC) utilize a regional cost pool for development of regional rates. Using one regional rate for either an overhead or labor account may leave one district with too much cash and another with too little. This is acceptable as long as the region as a whole has a positive cash balance. Although not required, regional Revolving Fund income/cash transfers within the same account may be made in CEFMS before the end of the fiscal year to bring Revolving Fund cash balances in line with expenses.

2-8. Revolving Fund Internal Management Control. Revolving Fund internal management control review checklists required by the Army Management Control Plan are shown at Appendix 2-A and 2-B. For activities operating in a regional rate setting, certain portions of the checklist will be completed at the regional level.

APPENDIX A

Internal Management Control Review Checklist
Revolving Fund Operations

FUNCTION. This checklist will be used at each U.S. Army Corps of Engineers (USACE) command where Revolving Fund, 96X4902, accounting functions are performed. The responsible principal and mandatory schedule for using the checklist will be shown in the annually updated Management Control Plan. The following designated responsible principals are assigned:

A. ORGANIZATION NAME:

B. ACTION OFFICER:

C. REVIEW OFFICER:

D. DATE COMPLETED:

PURPOSE. This checklist is to assist accountants in evaluating the key internal management controls over the Revolving Fund, including cash management requirements.

INSTRUCTIONS. Each test question must be marked ‘YES, NO, OR NA’ and include supporting documentation when prescribed controls are found deficient. For these conditions (that is, necessary management controls are not in place or not operative) the checklist ‘Remarks’ block must refer to documents defining the problem together with details on corrective actions taken and planned. This checklist must be used within 120 days of initial publication and every two years thereafter.

EVENT CYCLE 1: Cash Management

Maintain an adequate cash balance at all times to meet obligation and expenditure requirements.

Risk: Cash may not be available to meet expenses and/or an Anti-Deficiency violation could result from obligations exceeding budgetary authority.

Control Objective: Continual monitoring of sources of income and cash requirements.

Control Technique: Require continual clearing of billable costs, aggressive follow-up of receivables, prompt distributions of costs to benefiting projects, review of all distributive rates (including plant charges: depreciation, increment, and insurance), and cash reconciliation performed each month.

Test Questions:

1. Is RF cash reconciled with the USACE Finance Center's constructed monthly cash reconciliation to ensure a proper cash balance to cover major projected expenditures; i.e., PRIP, seasonal peaks, etc.?

Response: YES ____ NO ____ NA ____

Remarks:

2. Are procedures in effect to ensure that all RF distributive rates (including plant charges: depreciation, increment, and insurance) are reviewed at least quarterly as required by ER 37-1-30?

Response: YES ____ NO ____ NA ____

Remarks:

3. Are centralized accounts and invoice clearing accounts distributed on a monthly basis?

Response: YES_____NO_____NA_____

4. Are procedures in effect to ensure that all RF distributions are reviewed to validate that projects (or other accounts) are being charged based solely on actual benefit received?

Response: YES ____ NO ____ NA ____

Remarks:

EVENT CYCLE 2: Plant Replacement and Improvement Program (PRIP)

Risk: Improper use of PRIP funds in acquiring plant, property, and equipment.

Objective: Ensure that all funds are properly used and accounted for in the acquisition of PRIP plant, property and equipment.

Control Technique: Require that all PRIP requirements, acquisitions and expenditures be in accordance with established policies.

Test Questions:

1. Are all plant, property, and equipment purchased through PRIP when they meet the PRIP investment threshold?

Response: YES ____ NO ____ NA ____

Remarks:

2. Are plant, property and equipment purchased to serve only one project acquired with that project's funds and not with PRIP?

Response: YES ____ NO ____ NA ____

Remarks:

3. Is construction of area/project offices exclusively for multiple military projects financed either with Military Construction, Army (MCA) or Operation and Maintenance, Army (OMA) funds?

Response: YES ____ NO ____ NA ____

Remarks:

4. Are Revolving Fund work items established in CEFMS prior to initiation of construction or procurement for acquisition of land, structures, or equipment?

Response: YES ____ NO ____ NA ____

Remarks:

5. Are procedures adequate to ensure that acquisitions are transferred to plant in service within 30 days of the completion date on the approved ENG Form 3013?

Response: YES ____ NO ____ NA ____

Remarks:

6. Are plant accounts properly classified in Group and Non-Group operating accounts?

Response: YES____ NO____ NA____

Remarks:

7. Has the Finance and Accounting Office conducted quarterly joint reviews of each operating account with the asset manager to insure that rates are properly set and that account balances are reasonable and within allowable tolerances?

Response: YES____ NO____ NA____

Remarks:

8. Are book cost and accumulated depreciation recorded at both the losing and gaining command within the same accounting period when property is transferred under continuing Revolving Fund ownership?

Response: YES____ NO____ NA____

Remarks:

9. Is the borrowing command charged with the cost of operation when Plant is loaned between USACE Commands?

Response: YES____ NO____ NA____

Remarks:

10. Is mothballing of items of plant anticipated and the usage rates adjusted to provide a credit balance to cover estimated mothballing costs?

Response: YES____ NO____ NA____

Remarks:

11. Is Revolving Fund plant, property, or equipment lost or damaged beyond economical repair taken out of service and insurance funds requested immediately after the loss or damage is discovered?

Response: YES____ NO____ NA____

Remarks:

12. Are claims against the insurance reserve account approved by Headquarters Directorate of Resource Management (CERM-F) prior to payment?

Response: YES____ NO____ NA____

Remarks:

EVENT CYCLE 3: Labor and Payroll Accounting

Risk: Untimely processing of payroll and inaccurate labor distribution.

Objective: It is essential that the true financial position of the Revolving Fund be recorded and reported to higher authority. Ensure that every effort is made to promptly record labor transactions and obtain reimbursement from using appropriations or projects.

Control Technique: Ensure that all effective labor rates are reviewed and adjusted if necessary.

Test Questions ("*****" questions must be answered at the regional level, if the region is in a regional rate setting):

1. Are Government Contribution and Leave Liability accounts reviewed at least quarterly?*****

Response: YES ____ NO ____ NA ____

Remarks:

2. Are Government Contribution and Leave Liability accounts reconciled with the Civilian Pay Office Unpaid Accrued Leave Liability Report monthly?

Response: YES ____ NO ____ NA ____

Remarks:

3. Is personnel information updated in CEFMS prior to opening each bi-weekly pay period for entry of time and attendance data?

Response: YES ____ NO ____ NA ____

Remarks:

4. Is a Purchase Request and Commitment (PR&C) entered in CEFMS at the time a cash award notification of personnel action (NPA) is approved?

Response: YES ____ NO ____ NA ____

Remarks:

5. Is the leave liability reserve within 100% to 108% of the actual leave liability as of the end of the leave year? *

Response: YES ____ NO ____ NA ____

Remarks:

6. Are overtime and compensatory time authorized on DA 5172-R or a tour of duty letter prior to performance of work, or immediately following work for emergencies?

Response: YES ____ NO ____ NA ____

Remarks:

7. Is all leave supported by an approved OPM 71 or the employee's signature on the CEFMS time and attendance report?

Response: YES ____ NO ____ NA ____

Remarks:

8. Is the SF1166 from the DFAS Payroll Office recorded in CEFMS within five business days following the pay disbursement date, or IAW the schedule provided by the USACE Finance Center?

Response: YES ____ NO ____ NA ____

Remarks:

9. Is an employee's accrued leave transferred within 30 days of transfer when the employee is transferred to another Corps command serviced by the Revolving Fund?

Response: YES ____ NO ____ NA ____

Remarks:

EVENT CYCLE 4: Function of Shop and Facility Accounts including Centralized Activities at the MSC or USACE level

Risk: Inaccurate distribution of operating expenses and income of shops, laboratories, garages, and other facilities.

Objective: Accurate maintenance of the accounts enables the ready analysis of workload, efficiency of the operation, and profit or loss connected with the particular facility by thoperating managers.

Control Technique: Follow prescribed procedures in ER 37-1-30 for analyzing and reconciling accounting data.

Test Questions:

1. Are operating budgets prepared for each shop and facility account using the CEFMS operating budget module?

Response: YES ____ NO ____ NA ____

Remarks:

2. Are the accounts analyzed at least quarterly and is action taken to adjust rates when needed?

Response: YES ____ NO ____ NA ____

Remarks:

3. Are predetermined rates used for distribution of laboratory operation (RF41)?

Response: YES ____ NO ____ NA ____

Remarks:

4. Are shop and facility accounts distributed monthly or no less than quarterly?

Response: YES ____ NO ____ NA ____

Remarks:

EVENT CYCLE 5: General & Administration (G&A) and Departmental Overhead.

Risk: Reliance on inaccurate reports of resources devoted to overhead functions may contribute to faulty management decisions and costs not distributed within the proper accounting period.

Objective: Ensure effective recording and reporting of the administrative and Departmental Overhead functions of the District.

Control Technique: Ensure the costs of performing these functions are budgeted and continuously controlled to the fullest extent practicable.

Test Questions (“*” questions must be answered at the regional level, if the region is in a regional rate setting):

1. Are budgets prepared in the CEFMS operating budget module for the general & administrative, departmental and area overhead accounts?

Response: YES ____ NO ____ NA ____

Remarks:

2. Are the general & administrative, departmental, and area office (TAC only) overhead accounts reviewed at least quarterly?

Response: YES ____ NO ____ NA ____

Remarks:

3. Are distributive costs of shops and facilities included in the general overhead/departmental overhead base in computing rates?

Response: YES ____ NO ____ NA ____

Remarks:

4. Is the 15-minute rule used to charge labor to projects and overhead accounts?

Response: YES ____ NO ____ NA ____

Remarks:

5. Is the general & administrative overhead and the departmental overhead expense incurred and distributed during the same fiscal year insofar as possible? *

Response: YES ____ NO ____ NA ____

Remarks:

6. At year end, are nominal balances within plus or minus one percent (+/-1%) of current year expenditures? *

Response: YES ____ NO ____ NA ____

Remarks:

7. If an account falls outside the allowable balance at the mid-year and third quarter review, are reasons given and are actions taken to ensure that the balance is corrected by the end of the fiscal year? *

Response: YES ____ NO ____ NA ____

Remarks:

8. If an account falls outside the allowable balance at year end, are reasons given and are actions identified to ensure that the balance is corrected in the next fiscal year? *

Response: YES ____ NO ____ NA ____

Remarks:

9. Are standard indirect costs charged to the departmental overhead accounts as required by ER 37-1-30, Chapter 20?

Response: YES ____ NO ____ NA ____

Remarks:

APPENDIX B

Internal Management Control Review Checklist
Military Construction Supervision and Administration (S&A)

FUNCTION. This checklist will be used at each U.S. Army Corps of Engineers command where military supervision and administration accounts are operated in the Revolving Fund. The responsible principal and mandatory schedule for using the checklist will be shown in the annually updated Management Control Plan. The following designated responsible principals are assigned:

A. ORGANIZATION NAME:

B. ACTION OFFICER:

C. REVIEW OFFICER:

D. DATE COMPLETED:

PURPOSE. The purpose of this checklist is to assist districts and MSCs in managing and executing the construction program efficiently and in compliance with public law, regulations, and other guidance.

INSTRUCTIONS. The checklist below is intended to augment the checklist in ER 37-1-24, Fiscal Administration of Operating Budgets. Supervision and Administration (S&A) functions will be evaluated quarterly through the Command Management Review (CMR) process. Guidance for evaluation of S&A is contained in the Consolidated Command Guidance (CCG) which is updated annually and posted on the HQUSACE Resource Management web page. Performance is evaluated against the original or mid-year schedules in CMR. Each test question must be marked ‘YES, NO, OR NA’ and include supporting documentation when prescribed controls are found deficient. For these conditions (that is, necessary management controls are not in place or not operative) the checklist ‘Remarks’ block must refer to documents defining the problem together with details on corrective actions taken and planned. This checklist will be used by MSCs on even numbered years and districts on odd numbered years.

EVENT CYCLE: Military Construction (S&A)

RISK: The Corps-wide S&A rate may not be accumulated in the Revolving Fund and distributed to line items or projects for all military construction projects.

Control Objective: Assure that S&A costs are accumulated and distributed to Military projects.

Control Technique: Require that S&A be accounted for in compliance with governing regulations.

Test Questions:

1. Do sales recorded in the RF65 and RF66 accounts equal S&A charged to military projects?

Response: YES____ NO____ NA____

Remarks:

2. Were original and mid-year S&A schedules submitted to HQUSACE on time?

Response: YES____ NO____ NA____

Remarks:

3. Is the MSC/Center in compliance with CMR indicator - MILCON S&A?

Response: YES____ NO____ NA____

Remarks:

4. Is the MSC/Center in compliance with CMR indicator - O&M S&A?

Response: YES____ NO____ NA____

Remarks:

5. Is the MSC/Center in compliance with CMR indicator – S&A Gains and Losses?

Response: YES____ NO____ NA____

Remarks:

6. Is the MSC/Center in compliance with CMR indicator – S&A Leakage?

Response: YES____ NO____ NA____

Remarks: