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

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Financial Administration
ACCOUNTING AND REPORTING

1. This revision to ER 37-1-30, 30 September 2002, changes table of contents page 15-I and adds chapter 15, Accounting for Property, Plant and Equipment.

2. Substitute the pages as shown below:

Chapter	Remove	Insert
15	15-I	15-i
		15-1 to 15-21
		15-A-1 to 15-A-4
		15-B-1 to 15-B-2

FOR THE COMMANDER:

S.L. Hill

STEPHEN L. HILL
Colonel, Corps of Engineers
Chief of Staff