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

ER 37-1-30
Change 2

CERM-F

Regulation
No. 37-1-30

31 December 2003

Financial Administration
ACCOUNTING AND REPORTING

1. This Change 2 to ER 37-1-30, 30 September 2002, changes table of contents pages13-i and 14-i, and adds chapter 13, Accounting for Civil Works Cost Shared Projects and chapter 14, Accounting Treatment for Multiple-Purpose Projects.

2. Substitute the pages as shown below:

Chapter	Remove	Insert
13	13-i	13-i 13-1 to 13-10 13-A-1, 13-B-1, 13-B-2
14	14-i	14-i 14-1 to 14-5 14-A-1 to 14-A-21 14-B-1 to 14-B-5

3. This change supersedes ER 37-2-10, chapter 30, Accounting for Cost Shared Projects, chapter 31, Accounting Treatment for Multiple Purpose Projects and chapter 32, Financial Reporting for Multiple Purpose Projects including Power.

FOR THE COMMANDER:

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Chief of Staff