



**DEPARTMENT OF THE ARMY  
U.S. ARMY CORPS OF ENGINEERS  
FINANCE CENTER  
5722 INTEGRITY DRIVE  
MILLINGTON TENNESSEE 38054-5005**

REPLY TO  
ATTENTION OF:

CEFC-F

21 May 2004

MEMORANDUM FOR Commanders/Directors, All USACE Activities, ATTN: Resource Managers and Finance and Accounting Officers

Subject: Defense Civilian Payroll Systems (DCPS) Payroll Offsets/and Disbursements

1. Over the past several months, the USACE Finance Center (UFC) has received questions regarding processing procedures for off-line payroll transactions. The DCPS payroll office collects the payroll offsets and processes them against gross payroll. The CEFMS entries may require a disbursement from the RF93 account and a collection to liquidate an unrecouped advance or delinquent accounts receivable.
2. The enclosure provides both the activities and the Finance Center CEFMS actions necessary to complete the accounting process.
3. POC is Mary George, 901-874-8641.

FOR THE DIRECTOR:

Encl

A handwritten signature in cursive script, reading "Shirley L. Autry".

**SHIRLEY L. AUTRY**  
Deputy Director, Finance