

MEMORANDUM FOR ALL MAJOR SUBORDINATE COMMANDS, DISTRICT COMMANDS, FIELD ACTIVITIES, AND LABORATORIES, ATTN: RESOURCE MANAGERS, COMPTROLLER, AND FINANCE AND ACCOUNTING OFFICERS

SUBJECT: Financial Memorandum (FM99-004), Cost Transfer Guidance Applicable to FUSRAP Program, 96X3130

1. Reference:
  - a. CEFC-AO Memorandum, dated 1 March 1999, Financial Memorandum (FM99-001), Formerly Used site Remedial Action Program (FUSRAP) 96X3130
  - b. CERM-F Memorandum, dated 18 February 1999, subject: Category Class Subclass Codes
  - c. CERM-F Memorandum, dated 5 November 1997, SAB
1. Reference 1a established procedures to be followed in correction of inconsistencies found throughout USACE in the acceptance and recording of Military Interdepartmental Purchase Requests (MIPR's) funded by the FUSRAP (96X3130) appropriation. Two options were available, dependent upon the manner in which each district chose to accept and record these funds. Option 3b of that memorandum indicated the need for cost transfers.
2. A cost transfer between appropriation basic symbols will result in credit cost in the previous carrying appropriation and debit cost in 96X3130. The credit cost will generate a check (co-refund) and the debit cost will generate a customer order bill.
3. All districts that have processed cost transfers related to these corrections during the month of March should contact Ms. Stephanie Mathewson (901) 874-8631 or [mathewson.stephanie@usace.army.mil](mailto:mathewson.stephanie@usace.army.mil) as soon as possible. Please provide information, to include the old customer order number, amount of cost transfer, and the new customer order number established under 96X3130. Checks disbursed for credit cost need to be applied against the new customer order bill generated in 96X3130. This will only apply to cost that has previously been billed to the customer.
4. For cost transfers processed in future months related to correction of FUSRAP, please provide information as stated below.
  - a. An email should be sent to [battles.elizabeth@usace.army.mil](mailto:battles.elizabeth@usace.army.mil) or [haindel.marie@usace.amry.mil](mailto:haindel.marie@usace.amry.mil) to included your FOA code, the old customer order number as set up under the carrying appropriation, amount of cost transfer, and the new customer order number established under 96X3130. Please include all cost transfers for a district in one email to either of the above.

- b. This email should be accomplished for each month that you are processing corrections, prior to the end of the month, to ensure that checks disbursed are not returned to the customer.
  - c. Districts not yet consolidated to the USACE Finance Center should coordinate the application of checks against generated bills under 96X3130 with their disbursing office.
1. Questions concerning this memorandum should be directed to Ms. Stephanie Mathewson (901) 874-8631 or Ms. Sandy Greenlee (256) 864-1830.

FOR THE DIRECTOR:



Thomas L. Brockman, Jr.  
Deputy Director of Accounting Operations