

**DEPARTMENT OF THE ARMY  
U.S. ARMY CORPS OF ENGINEERS  
FINANCE CENTER  
5720 INTEGRITY DRIVE  
MILLINGTON, TENNESSEE 38054-5005**

REPLY TO  
ATTENTION OF:

CEFC-R

18 May 1999

MEMORANDUM FOR ALL USACE FINANCE CENTER(UFC) EMPLOYEES

SUBJECT: Policy Statement on Labor Cost Transfers – Policy Memorandum Number 99-04.

1. Reference ER 37-2-10, Accounting and Reporting Civil Works Activities.
2. Purpose. This Policy Memorandum establishes written guidance on requesting and approving labor cost transfers for the USACE Finance Center (UFC) CEFMS database.
3. Procedures.
  - a. The responsible supervisor will initiate all labor cost transfer requests. This supervisor will coordinate with the applicable employee and timekeeper, prior to initiating the request. Each request must include a justification which describes the circumstances requiring the labor cost transfer.
  - b. The Deputy Director, Resource Management will review/approve requests; an accountant in the Resource Management Directorate will record the labor cost transfer in CEFMS. Transfers will be recorded in CEFMS only after all required signatures/dates have been obtained.
  - c. The attached form will be used to document each labor cost transfer; all signatures and dates must be completed for each request.
  - d. All requests will be retained in the Resource Management Directorate for documentation purposes.
4. Point of contact is James Greene, CEFC-R, at 48405.

Encl

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STANLEY N. WRENN  
Director, USACE Finance Center