

DEPARTMENT OF THE ARMY
WILMINGTON DISTRICT CORPS OF ENGINEERS
P.O. Box 1890
Wilmington, North Carolina 28402

DISTRICT REGULATION
NO. 37-1-4

15 March 1978

Financial Administration
ACCOUNTING PROCEDURES FOR LABOR
COST REPORTING ON CIVIL WORKS
AND REVOLVING FUND PROJECTS

1. PURPOSE. This publication outlines the format and instructions for the preparation of the Labor Cost Distribution Sheet, ENG Form 4494 (Test).
2. APPLICABILITY. It is applicable for all input of labor cost data for Civil Works and Revolving Fund projects under COEMIS.
3. GENERAL. The office of the Chief of Engineers has prescribed ENG Form 4494 (Test) as the official form to be utilized in recording labor.
4. SUBMISSION. ENG Form 4494 will be submitted monthly to arrive in Finance by 0800 on the first working day following the 20th of the month, unless otherwise notified by Finance and Accounting Branch. These ENG Forms 4494 will cover the time period from the first of the month through the last day of the month. This estimated period from the 20th to the end of the month may be adjusted if necessary the following month, by putting in negative labor sheets (4494's) to reverse the erroneous charges and submitting new data sheets with the correct charges.
5. INSTRUCTIONS.
 - a. Non-punched Data

Left Portion of Form. This area of the form designating days of the month and hours either worked or absent may be utilized as a work sheet by the timekeeper. (Appendix 1)

This Regulation supersedes DR 37-1-4 dated 15 October 1976

DR 37-1-4

b. Punched Data

Card Columns

(1) The District Code - Use 7 to designate Wilmington District.

(2-3) Organization Code - Use the two digit Alpha Code as shown in DR 37-1-3, Appendix 1.

(4-9) Date - Enter the calendar date of the last day of the month. 31 October 1976 would be entered as 761031. When making corrections, enter the date for which the correction is made in the remarks section at the bottom of the form.

(10-11) Timekeepers Code - The two digit code in Appendix I of DR 37-1-3.

(15) Indirect code - Leave blank except when charging to VW81 ADP workcode, then enter a "1" to exclude indirect charges.

(16) Tool Replacement, Equipment - Leave blank except when charging to VW81 ADP workcode, then enter a "1" to exclude TR&E.

(18) Office Code - Leave blank except when charging to VW81 ADP workcode, then enter a "1".

(19-33) ADP Workcode - Enter applicable workcode from current work order (ENG 3013).

(34 & 39) Shift Code - Enter applicable code from table on ENG Form 4494. (If first shift leave blank)

(38 & 43) Type Code - Enter applicable code from table on ENG Form 4494.

(35-37) Hours Worked - Enter total hours worked for each job and zero fill blank spaces. Example: 15 hours worked would be entered as 015. (Note: Partial hours may no longer be coded. Only whole hours will be used.)

(40-42) Overtime Worked - Enter total overtime hours worked in same manner as with regular hours.

(44-46) Hours Absent - Paid - Enter total hours absent which were paid on the first keypunch line. (Sick leave, annual leave, administrative leave, military leave, etc.)

(47-49) Hours Absent - Nonpaid - Enter total hours absent which were not paid on the first keypunch line. (AWOL, LWOP, etc.)

(51-58) Special Pay - Leave blank unless authorized use by F&A.

c. Miscellaneous

(1) Enter totals to insure form is mathematically accurate.

(2) Timekeepers should sign and date all time sheets.

(3) If more than seven ADP workcodes are used to cost individuals labor for the month, an additional ENG Form 4494 may be used with the totals on one sheet.

(4) Always use zeroes when filling in any blank spaces in amount field.

d. Comp time should be shown under the "Reg Work" column of the ENG 4494 with a "2" in cc38, "Type" code.

e. Hazardous duty for GS employees should be coded under "Reg Work" column of the ENG 4494 with a "3" in cc38, "Type" code.

FOR THE DISTRICT ENGINEER:



M. E. WESTER
Executive Assistant

1 Incl
Appendices 1 thru 7

DISTRIBUTION:

A - Plus 1 cy ea timekeeper & alternate timekeeper
F&A (15)

LABOR COST DISTRIBUTION SHEET

DAYS OF THE MONTH		DATE		TMPK CODE	REC CODE	IND TR&E	OFC	ADP WORK CODE	SHIFT	HOURS WORKED		HOURS ASSENT		SPECIAL PAY	RATE
1-31	TOTAL HOURS WORKED EACH DAY	YR	MO							DA	REG	O/T	PAID		
1															
2															
3															
4															
5															
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28															
29															
30															
31															
TOTAL HOURS WORKED EACH DAY															
TOTAL HOURS ASSENT EACH DAY															
HOURS ASSENT - PAID															
HOURS ASSENT - NON-PAID															
HOURS ASSENT - SPECIAL PAY															
HOURS ASSENT - RATE															
HOURS ASSENT - ACCOUNTABLE															
HOURS ASSENT - TIMEKEEPER SIGNATURE															
HOURS ASSENT - DATE															
HOURS ASSENT - SOCIAL SECURITY NO.															
HOURS ASSENT - EMPLOYEE - LAST NAME															
HOURS ASSENT - INIT															
HOURS ASSENT - DISTRICT CODE - 7 Designates Wilmington															
HOURS ASSENT - USE TWO DIGIT ALPHA CODE IN DH37-1-3. (APP I)															
HOURS ASSENT - USE TWO DIGIT CODE IN APPENDIX I															
HOURS ASSENT - LEAVE BLANK EXCEPT FOR VW811 or VW812 NUMBERS (THEN 1)															
HOURS ASSENT - LEAVE BLANK EXCEPT FOR VW811 or VW812 NUMBERS (THEN 1)															
HOURS ASSENT - LEAVE BLANK EXCEPT FOR VW811 or VW812 NUMBERS (THEN 1)															
HOURS ASSENT - * A D P W O R K C O D E															
HOURS ASSENT - * ENTER CODE FROM TABLE BELOW. LEAVE BLANK-FIRST SHIFT															
HOURS ASSENT - * ENTER TOTAL HOURS WORKED FOR EACH JOB - USE ONLY WHOLE HOURS (NO FRACTIONS). FOR HOURS LESS THAN 100, USE ZEROS (001, 015, ETC.)															
HOURS ASSENT - * ENTER CODE FROM TABLE BELOW															
HOURS ASSENT - * ENTER CODE FROM TABLE BELOW															
HOURS ASSENT - * ENTER TOTAL OVERTIME HOURS - SAME MANNER AS REGULAR HOURS															
HOURS ASSENT - * ENTER CODE FROM TABLE BELOW															
HOURS ASSENT - * ENTER TOTAL HOURS ASSENT WHICH WERE PAID (SICK LEAVE, ANNUAL LEAVE, ADMINISTRATIVE LEAVE, MILITARY LEAVE) - THIS TOTAL SHOULD GO ON FIRST LINE.															
HOURS ASSENT - * ENTER TOTAL HOURS ASSENT WHICH WERE NOT PAID (AWOL - LWOP). TOTAL SHOULD GO ON FIRST LINE.															
HOURS ASSENT - * DO NOT USE UNLESS AUTHORIZED BY F&A															
HOURS ASSENT - TOTAL HOURS WORKED															
HOURS ASSENT - TOTAL HOURS ASSENT															
HOURS ASSENT - TOTAL HRS ACCOUNTABLE															
HOURS ASSENT - REMARKS: (DO NOT PUNCH)															
HOURS ASSENT - TOTALS															
HOURS ASSENT - DO NOT PUNCH															