

SWF ACCRUAL DOCUMENTATION FORM

Accruals over \$2,500 Accruals over \$100,000 require advance approval

HQ,USACE policy requires supporting documentation be maintained for all accruals over \$2,500. Accruals over \$100,000 must be approved by CESWF-RM-F in advance of entering the transaction in CEFMS. This form and all supporting documentation for the accrual must be maintained on file by the office responsible for the accrual for one year after payment is made or the accrual is reversed.

Accrual obligation number, delivery number, line item and description of goods/services:

Accrual amount _____

Provide an explanation & your calculation of how you determined the accrued amount – to include quantity (est. or actual) of goods or services received. The estimate can be based on purchase order amount, percentage of completion, historical data, or quote from vendor. If vendor was contacted, please provide name of vendor POC. If accrual is based upon vendor quote, attach that documentation to this form.

Contract period of performance _____

Accrual period of performance _____

We certify that this amount is reasonable and appropriate for the above goods or services. We understand that the invoice should be received within 30 days. If the invoices are not received within 30 days the approving official is responsible for immediate follow up with the vendor to obtain the invoice.

Accrual Responsible Employee	Date	Phone
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Manager/Supervisor Signature	Date	Phone
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RM-F Approver (Accruals over \$100k)	Date	Phone
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