According to the Paperwork Reduction Act of 1995, an agency may not conduct or sponsor, and a person is not required to respond to, a collection of information unless it displays a valid OMB control number.
The valid OMB control number for this information collection is 0572-0107. The time required to complete this information is estimated to average 2 minutes per response, including the time for reviewing instructions,

searching existing data sources, gathering and maintaining the data need	ded, and completing and reviewing the co	llection of information.		
	SHEET	OF	SHEETS	
U.S. DEPARTMENT OF AGRICULTURE RURAL UTILITIES SERVICE	DATE	PROJECT D	ESIGNATION	CONTRACT NO.
	BORROWER	i	RUS PROJE	ECT CODE(S)
CONSTRUCTION INVENTORY (FOR LABOR AND MATERIAL CONTRACT)	ENGINEER			
(CONTRACTOR			
	AMOUNT PAYABL	E TO CONTRACTOR	<u>+</u>	
A. TOTAL COST OF STANDARD, NEW AND CONV (Total Column 6, RUS Form 254a)				
B. COST TO REMOVE "I" UNITS	(Total Column 7, RUS Form 254	a)		
C. AMOUNT TO BE CREDITED TO CONTRACTOR EXISTING FACILITIES AND RETURNED		FROM (4b)		
DEDUCT: D. AMOUNT CHARGEABLE TO CONTRACTOR FO				
REMOVED E. NET AMOUNT OF OWNER-FURNISHED MATERI		a)		
E. NET AMOUNT OF OWNER-FURNISHED MATER	IALS (Total Column 24, RUS Form	12540)		
F. NET AMOUNT DUE CONTRACTOR (In making final payment to Contractor, the net if any, due the Owner for liquidated damages, terms of the Contract, and signature by all part	payment made to date, or oth	ner sums which the owner has	the right to retain und	
	CERTIFICATE	OF ENGINEER		
I certify that to the best on number and character of asso	embly units installed and	ief the attached final inver I removed by the Contract he Contractor, as shown a	tor and that the ne	et amount of
	Bu	ENGINEER		
DATE				
	ACCEPTANO	CE BY OWNER		
		OWNER		
	Ву			
DATE		PRESIDENT		
	ACCEPTANCE E	BY CONTRACTOR		
		FIRM		
DATE	Ву			

RUS Form 254 Instructions

(See RUS Bulletin 1767B-3, Preparation and Use of RUS Form 254, for additional instructions)

and 254a; also applicable. Calculation of a data taken fron 254b, and 254c Items A, B, C, I in the texts of t Nos. 1 thru 17,	vill prepare 5 copies of RUS Form 254 5 copies of Forms 254b and 254c when amount payable to Contractor will employ n Nos. 1 thru 25, RUS Forms 254, 254a, c. The amounts to be inserted opposite D, and E on RUS Form 254 are indicated hose items. Forms 254a & 254b: (Form 254b v when "I" removal units are included in the	Data shown on Form 254c to be presented under the following headings, as appropriate: PART I. MATERIAL ITEMS INCLUDED IN LISTS SET FORTH IN CONSTRUCTION CONTRACT. PART II. OTHER MATERIAL ITEMS FURNISHED BY OWNER. Nos. 18 through 25: (Form 254c is required only when there are owner-furnished materials.)				
No.	Source of Information	No.	Source of Information			
3 and 4 5 6 7 8 9 10, 11, & 12 13 14 15	 From tabulation of staking sheets * From Contract No. 3 plus No. 4 No. 1 multiplied by No. 5 No. 1 multiplied by No. 3 (for "I" units only). From Table "C" of Contract No. 1 multiplied by No. 8 for "I" removal units only. (Table C relates solely to "I" units.) From Engineer's and Owner's records From Table D in Contract . No. 12 multiplied by No. 13 From Engineer's records (Quantities shall be listed opposite the appropriate material items described in No. 11.) From individual stock record card 	20 21 22 23 24	 From Contract and Material Receipts From charge-out and credit tickets covering materials issued to and returned by Contractor ** From average unit costs on charge-out and credit tickets relating to this construction, such costs in turn being taken from the average unit costs reflected by the stock record cards for the applicable period. No. 20 multiplied by No. 21 For Part I, from the unit prices specified in the Contract in the "List of Owner Furnished Materials" For Part II, from the actual unit costs to Owner the same as used in No. 21 No. 20 multiplied by No. 23 No. 24 minus No. 22. (If a minus quantity, enter in parentheses.) 			

See 7 CFR 1726, Electric System Construction Policies and Procedures, for instructions regarding distribution of the completed forms.

for each material item listed.

17 No. 15 multiplied by No. 16

Reference should be made to RUS Bulletin 1767B-3, Preparation and Use of the RUS Form 254, for instruction in accounting for all contract costs, including the retirement of units removed by the Contractor and the unitization by record units of costs of construction assemblies installed by the Contractor.

^{*} Standard units will be listed first, followed by new units and conversion units, in that order, with all "I" removal units being listed last. In Column 2, under "Unit No.", enter the unit identifier, and under "Type", enter either: "N-New", "H-Conversion", or "I-Removal".

^{**} The quantities shown in No. 20 should agree with materials receipts prepared in connection with the contract. The types of items of material and the quantity of any item of material listed under Part I of the tabulation should be limited to the type of items and should not exceed the quantity of any item of material specified in the construction contract in the "List of Owner Furnished Materials." Any additional items of material or excess quantities over the items specified in such lists are to be shown under Part II of the tabulation.

			SHEET OF SHEETS							
				DATE		PROJECT DESIGNATIO	NC	CONTRACT NO.		
U.S. DEPARTMENT OF AGRICULTURE RURAL UTILITIES SERVICE				BORROWER						
CONSTRUCTION INVENTORY				ENGINEER						
				CONTRACTOR						
	ASSEMBLY UNIT		DU	E CONTRACTOR F		D, CONVERTED AND R	EMOVED	AMOUNT C	HARGEABLE TO	
QUAN-	UNIT NO.		LABOR	MATERIAL	EXCEPT I UNITS TOTAL	COST OF	COST TO REMOVE "I"		CONTRACTOR FOR MATERIALS IN ASSEMBLIES REMOVED	
TITY		N-New H-Conversion	UNIT PRICE	UNIT PRICE	UNIT PRICE	CONSTRUCTION	UNITS	UNIT VALUE	TOTAL	
		I-Removal			(Col.3 + Col.4)	(Col.1 x Col.5)	(Col.1 x Col.3)	(Table C)	(Col.1 x Col.8)	
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RUS FORM 25	54a	(Rev. 2-04)							L	

			SHEET	(DF SHEETS			
			DATE		PROJECT DESIGNATION		CONTRACT NO.	
U.S. DEPARTMENT OF AGRICULTURE			BORROWER					
			ENGINEER					
CONSTRUCTION INVENTORY (FOR LABOR AND MATERIAL CONTRACT)			CONTRACTOR					
	AMOUNTS TO BE CREDITED TO	D CONTRACTOR FO	OR MATERIALS RETURNE	ED TO OWNER BY CON	TRACTOR FROM "I" RE RETU	RNED MATERIALS DEC	LARED	
ITEM DESIG-	DESCRIPTION OF MATERIAL	QUANTITY	ITEM VALUE TABLE D	TOTAL CREDIT TO CONTRACTOR		EUSABLE BY ENGINEE STOCK CARD	R SALVAGE VALUE	
NATION 10	11	12	IN CONTRACT	(Col.12 X Col.13) 14	OF ITEMS 15	ITEM PRICE	(Col.15 X Col.16) 17	
		12				10		
							<u> </u>	
	TOTAL							

			SHEET	c	OF SHEETS				
			DATE		PROJECT DESIGNATION		CONTRACT NO.		
U.S. DEPARTMENT OF AGRICULTURE			BORROWER						
			ENGINEER						
	(FOR LABOR AND MATERIAL CONT		CONTRACTOR						
TABULATION OF NET AMOUNT OF MATERIALS FURNISHED BY OWNER									
			ACTUAL COS	ST TO OWNER	AMOUNT CH	ARGEABLE TO			
ITEM DESIG- NATION	DESCRIPTION OF MATERIAL	QUANTITY	UNIT COST	EXTENDED COST (Col.20 X Col.21)	UNIT PRICE	AT CONT. PRICE EXTENDED COST (Col. 20 X Col. 23)	EXCESS OF COL. 24 OVER COL. 22		
18	19	20	21	22	23	24	25		
	TOTAL								
L		·····							

RUS FORM 254c (Rev. 2-04)