

RUS Form 254 Instructions

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

The Engineer will prepare 5 copies of RUS Form 254 and 254a; also 5 copies of Forms 254b and 254c when applicable.

Calculation of amount payable to Contractor will employ data taken from Nos. 1 thru 25, RUS Forms 254, 254a, 254b, and 254c. The amounts to be inserted opposite Items A, B, C, D, and E on RUS Form 254 are indicated in the texts of those items.

Nos. 1 thru 17, Forms 254a & 254b: (Form 254b is required only when "I" removal units are included in the Contract.)

No.	Source of Information
1 and 2	From tabulation of staking sheets *
3 and 4	From Contract
5	No. 3 plus No. 4
6	No. 1 multiplied by No. 5
7	No. 1 multiplied by No. 3 (for "I" units only).
8.....	From Table "C" of Contract
9	No. 1 multiplied by No. 8 for "I" removal units only. (Table C relates solely to "I" units.)
10, 11, & 12 ...	From Engineer's and Owner's records
13	From Table D in Contract
14	No. 12 multiplied by No. 13
15	From Engineer's records (Quantities shall be listed opposite the appropriate material items described in No. 11.)
16	From individual stock record card for each material item listed.
17	No. 15 multiplied by No. 16

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
18 and 19	From Contract and Material Receipts
20	From charge-out and credit tickets covering materials issued to and returned by Contractor **
21	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.
22	No. 20 multiplied by No. 21
23	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
24	No. 20 multiplied by No. 23
25	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.

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.

