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CERM-B

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No. 37-1-3

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Financial Administration
BUDGET OFFICER'S HANDBOOK

1. Purpose. This pamphlet prescribes procedures and sample formats to assist Commanders and Laboratory Directors in establishing and using operating budgets. The procedures support the requirements established in ER 37-1-24, and this pamphlet can be used as an aid in complying with that ER.
2. Applicability. This pamphlet is applicable to all HQUSACE elements and all USACE Commands.
3. References.
 - a. ER 37-1-24, Operating Budgets.
 - b. ER 37-2-10, Accounting and Reporting - Civil Works Activities.
 - c. ER 37-345-10, Accounting and Reporting - Military Activities.
4. General. The formats and procedures may be modified to meet the requirements established by the local commander. Suggested improvements to the operating budget procedures and formats are encouraged and should be forwarded to the Deputy Chief of Staff, Resource Management, Attention: CERM-B.
5. Distribution. Approved for public release; distribution is unlimited.

FOR THE COMMANDER:



ALBERT J. GENETTI, JR.
Major General, USA
Chief of Staff

19 Appendices
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This pamphlet supersedes EP 37-1-3, dated 15 February 1989