

DEPARTMENT OF THE ARMY  
ST. LOUIS DISTRICT, CORPS OF ENGINEERS  
1222 SPRUCE STREET  
ST. LOUIS, MISSOURI 63103-2833

CELMS-RM-F

Regulation  
No. 37-1-1

31 January 1994

Financial Administration  
PROCESSING REIMBURSABLE ORDERS DD FORM 448  
(MILITARY INTERDEPARTMENTAL PURCHASE REQUEST)

1. PURPOSE. The purpose of this regulation is to designate responsibilities and establish procedures to be used in processing DD FORM 448 Military Interdepartmental Purchase Request (MIPR), work for others and DD Form 448-2 Acceptance of MIPR. This applies to both civil and military work orders.

2. APPLICABILITY. This regulation applies to all District organizational elements.

3. REFERENCES.

a. ER 37-2-10, Accounting and Reporting Civil Works Activities, CH 1-79, 1 Apr 69.

b. AR 37-1, Army Accounting and Fund Control, 30 Apr 91.

4. GENERAL.

a. The DD Form 448, MIPR is established for the purpose of placing orders for work or services. It is a firm agreement between two installations or activities authorizing work or services of a specific nature to be furnished on a reimbursable or Direct Fund Cite basis. All work orders must include the following information when received:

(1) An assigned order number of the issuing installation or activity.

(2) A description of the specific work or services ordered, should include, but not be limited to, the type and nature of costs (labor, travel/per diem, overtime, Direct Fund Cite authority, contractual services, and acquisition of equipment).

(3) The complete accounting classification, including accounting element chargeable for the work or services ordered.

(4) A firm estimate of the cost of the work or services to be performed.

(5) The names, addresses, and telephone numbers of the ordering and performing activities.

(6) The signature of the ordering officer.

(7) The signature of the originating individual responsible for assuring the availability of funds to cover the amount indicated on the order.

b. All orders and amendments thereto, must be supported in terms of quantities, man-hours, and dollar amounts for work to be performed or services to be delivered before they can be accepted. A budget detailing these items must be submitted with each order and amendment before acceptance.

c. All reimbursable orders and amendments thereto, will be reviewed by Budget and Manpower Office, and Finance and Accounting Office before acceptance.

d. Individuals authorized to accept DD FORM 448's will include the Chief, Assistant Chief, or Acting Chief (without delegation) for Engineering, Con-Ops, Planning, Programs & Project Management, and Real Estate. All other orders will be accepted by the Budget and Manpower Officer.

e. All modifications issued to contracts in conjunction with reimbursable work will be adequately justified and documented. Legal review will be required of any questionable scope determinations on modifications.

f. Charges to reimbursable accounts are not authorized until signed acceptance of DD FORM 448-2, Acceptance of MIPR, is received in the Finance and Accounting Office.

## 5. RESPONSIBILITIES.

a. Technical personnel are responsible for preparing and submitting budget information with orders and amendments, documentation of classification, and scope of modifications on all change orders.

b. Budget and Manpower Office will review budgetary breakdown of cost for propriety and accuracy.

c. Finance and Accounting Office is responsible for reviewing orders for correctness of funding cited, assigning work codes and order numbers, and for establishing controls for all orders received.

d. Budget and Manpower Office is responsible for maintaining record of man-hour data budgeted for reimbursable work.

e. Contracting Division personnel are responsible for determining that all required documents pertaining to decisions made on modifications to contracts are included in both the official contract files and contract files forwarded to F&A Branch, Examination Section, Memphis.

f. Office of Counsel is responsible for reviewing decisions made by Contracting Officers and/or technical personnel related to questionable scope determinations. All such reviews must be documented by Office of Counsel.

#### 6. DETERMINATIONS.

a. When a DD FORM 488, is received, the element to perform the work will prepare a budget (using guidelines shown in APPENDIX A) and forward it to Budget and Manpower Office, with the original work order.

b. Budget and Manpower Office will review budget cost breakdown. For Military work orders, object class breakdowns will be computed and letter of agreement prepared to accompany DD FORM 448 (APPENDIX B). Work order is then forwarded to CELMS-RM-F (Finance and Accounting Office).

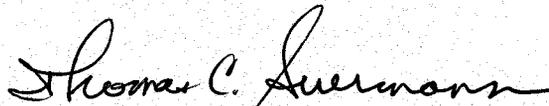
c. Finance and Accounting Office will review as to propriety of fund citation in relation to services requested, assign work code and order number, and forward to Budget and Manpower Office.

d. Budget and Manpower Office will extract man-hour data reported on work order and forward to accepting element for signature.

e. When accepting element is Engineering, Con-Ops, Planning, Program and Project Management, and Real Estate the following procedure will be followed. The DD FORM 448 (APPENDIX C) will be signed by the Chief, Assistant Chief, or Acting Chief as Accepting Officer, and forwarded along with the budget to Budget and Manpower Office.

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f. When accepting element is Budget and Manpower Office, the approved DD FORM 448-2 will be signed by Budget Officer. In both approved instances, Budget and Manpower Office will distribute in the following manner: Two (2) signed copies will be forwarded to Finance and Accounting Office; one (1) signed copy to Budget and Manpower; one (1) signed copy to CELMS-PM-P; information copy to the element performing the work, and original and one (1) signed copy will be returned to originating agency.



THOMAS C. SUERMANN  
COL, EN  
Commanding

APPENDIXES:

- A - BUDGET FOR WORK FOR OTHERS
- B - DD FORM 448 MILITARY  
INTERDEPARTMENTAL PURCHASE  
REQUEST
- C - DD FORM 448-2, ACCEPTANCE OF MIPR

DISTRIBUTION:

- DISTRICT STAFF & FIELD
- CELMV-IM-O (2)
- CELMS-IM-P (2)
- AH

APPENDIX A

Instructions for Completion of LMS Form 808

BUDGET FOR WORK FOR OTHERS

(MILITARY/CIVIL)

1. Indicate name and mailing address of installation/agency requesting work.
2. Show requesting installation Work Order No.
3. Brief description of work to be performed as indicated on Work Order.
4. Include regular hours of work to be performed, together with the total cost at current effective time rate. If more than one major element is involved, indicate time and money applicable to each (e.g., CELMS-ED and CELMS-CO, etc.). If contract work is included in budget amount, regular hours for supervision and administration of the contract together with its cost will be included in this line.
5. Departmental Overhead hours and cost based on current departmental overhead rate furnished by Finance and Accounting Branch.
6. General & Administrative overhead amount computed based on current G&A rate furnished by the Finance and Accounting Branch.
7. Projected overtime hours and cost.
8. List contracts/purchase orders to be issued in conjunction with performance of requested work. Indicate if payment to be made by direct fund cite or as a reimbursable. A&E contracts, construction contracts must be direct fund cite. All other contracts/purchase orders must be direct fund cite if cost is \$25,000 or greater. Contracts/purchase orders for less than \$25,000 should be established as a reimbursable account. Work Orders with other COE in excess of \$25,000, when at the time of receipt it is unknown whether the work will be performed in-house or by contract, may be initially treated as a reimbursable. Direct fund procedures will apply in all instances in which a decision to perform the work by a contract in excess of \$25,000 is ultimately reached. Contract/purchase order for direct fund cite should cite the billing address of the ordering FOA.
9. All anticipated travel cost resulting from performance of work.
10. This amount is for charges to the facility that are distributed to direct labor based on a predetermined rate from

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10. This amount is for charges to the facility that are distributed to direct labor based on a predetermined rate from the Finance and Accounting Branch.
11. Cost of usage of Government owned vehicles, plant, etc.
12. Miscellaneous expense includes reproduction, supplies.
13. Signature of individual responsible for preparing budget.
14. If more than one major element involved in work, signature of responsible individual in second element. Additional signature lines may be added if more than two major elements are involved.
15. This statement should be signed by individual responsible for managing funds, e.g., Chief, Resource Management Branch. If two or more major elements are involved, fund managers in each element must sign the budget.

BUDGET FOR WORK FOR OTHERS  
(MILITARY/CIVIL)

(1) Name of Installation: \_\_\_\_\_ (2) Work Order No.: \_\_\_\_\_  
 (3) Brief Description: \_\_\_\_\_

	FY _____	
	<u>Estimate Work Hours</u>	<u>Cost (\$)</u>
	<u>to Complete</u>	
(4) Regular Hours	_____	_____
(5) Departmental Overhead	_____	_____
(6) G&A Overhead	_____	_____
(7) Overtime Hours	_____	_____
TOTAL LABOR	_____	_____
	<u>REIMBURSABLE</u>	<u>DIRECT FUND</u>
		<u>CITE</u>
(8) Contract(s) (List) (Brief Description and Amount)	_____	_____
NOTE: Reimbursable contract costs cannot exceed \$25,000	_____	_____
	_____	_____
TOTAL ALL CONTRACTS	_____	_____
(9) Travel		_____
(10) Facility Burden		_____
(11) Vehicle Charges		_____
(12) Miscellaneous Expense (Describe)		_____
TOTAL FUNDS AUTHORIZATION		_____

BUDGET PREPARED BY:  
 (13) Signed \_\_\_\_\_ DATE \_\_\_\_\_

BUDGET PREPARED BY:  
 (14) Signed \_\_\_\_\_ DATE \_\_\_\_\_

(15) It is anticipated that the above is the total man-hours and cost to be incurred in conjunction with Work Order No. \_\_\_\_\_

Signed \_\_\_\_\_  
 Signed \_\_\_\_\_

APPENDIX B

INSTRUCTION FOR COMPLETION OF DD FORM 448, MIPR  
(MILITARY INTERDEPARTMENTAL PURCHASE REQUEST)

Reference AR 37-1

1. Enter number of pages (includes attachments).
2. Not Applicable.
3. Not Applicable.
4. Enter the date the MIPR is prepared.
5. This block will be completed by the Finance and Accounting Office. The MIPR number will be a consecutively assigned number.
6. Enter the amendment number of the MIPR. On issuance of the first MIPR, enter "Initial". Future amendments to the MIPR will be consecutively numbered starting with 01.
7. Enter the complete address of the agency/activity that will be accepting the MIPR.
8. Enter the complete address of the St. Louis District.
9. Check the appropriate blocks.
- 9a. Enter the item number that relates to the description. If the MIPR is requesting more than one type of item of work/service, number each item consecutively.
- 9b. Enter the description of work/services being requested, the appropriate statement if order is an Economy Act order or a project order. Give a point of contact (POC) in case the performing activity has questions.
- 9c. Enter quantity if applicable.
- 9d. Enter unit of issue, if applicable.
- 9e. Enter estimated unit price.
- 9f. Enter estimated total price (quantity x estimated unit price).
10. Self-explanatory.
11. Enter the total of all items in block 9f.

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12. Enter transportation accounting classification if FOB contractors plant.
13. Enter the complete address of the St. Louis District Office, to the attention of CELMS-RM-F.
14. Enter the accounting classification data. Include the appropriate 15 digit cost code and 2 digit F&A org code of the requesting elements. For example: 96X3123, O&M CA111xxxxxxxx (BD).
15. Enter the name of the authorizing officer (typed or printed).
16. Signature of authorizing officer.
17. Enter the date the MIPR is signed.

APPENDIX B

MILITARY INTERDEPARTMENTAL PURCHASE REQUEST					1. PAGE 1 OF 1 PAGES	
2. FSC	3. CONTROL SYMBOL NO.	4. DATE PREPARED	5. MIPR NUMBER <b>CEMS- 94-</b>		6. AMEND NO. <b>INITIAL</b>	
7. TO: <b>Department of the Army LMVD, CE P. O. BOX 80 VICKSBURG, MS 39181-0080</b>			8. FROM: (Agency, name, telephone number of originator) <b>U.S. Army Corps of Engineers ATTN: CELMS-RM-F 1222 Spruce Street St. Louis, MO 63103-2833</b>			
9. ITEMS <input type="checkbox"/> ARE <input type="checkbox"/> ARE NOT INCLUDED IN THE INTERSERVICE SUPPLY SUPPORT PROGRAM AND REQUIRED INTERSERVICE SCREENING <input type="checkbox"/> HAS <input type="checkbox"/> HAS NOT BEEN ACCOMPLISHED.						
ITEM NO.	DESCRIPTION <small>(Federal stock number, nomenclature, specification and/or drawing No., etc.)</small>	QTY	UNIT	ESTIMATED UNIT PRICE	ESTIMATED TOTAL PRICE	
a	b	c	d	e	f	
	<b>CYBER Training April 15-19-1991</b>	<b>1</b>	<b>Ea</b>	<b>850.00</b>	<b>850.00</b>	
<b>Return 1 (one) original and 1 (one) signed copy to CELMS-RM-F</b>						
10. SEE ATTACHED PAGES FOR DELIVERY SCHEDULES, PRESERVATION AND PACKAGING INSTRUCTIONS, SHIPPING INSTRUCTIONS AND INSTRUCTIONS FOR DISTRIBUTION OF CONTRACTS AND RELATED DOCUMENTS.					11. GRAND TOTAL	
12. TRANSPORTATION ALLOTMENT (Used if FOB Contractor's plant)			13. MAIL INVOICES TO (Payment will be made by) <b>ATTN: CELMS-RM-F</b>  PAY OFFICE DODAAD			
14. FUNDS FOR PROCUREMENT ARE PROPERLY CHARGEABLE TO THE ALLOTMENTS SET FORTH BELOW, THE AVAILABLE BALANCES OF WHICH ARE SUFFICIENT TO COVER THE ESTIMATED TOTAL PRICE.						
ACFN	APPROPRIATION	LIMIT SURHEAD	SUPPLEMENTAL ACCOUNTING CLASSIFICATION		ACCTG STA DODAAD	AMOUNT
	<b>96X4902</b>	<b>RF</b>	<b>(BD) VW600200000000</b>			<b>850.00</b>
15. AUTHORIZING OFFICER (Type name and title) <b>JEAN M. KUETHE, Acting Chief, F&amp;A Br.</b>			16. SIGNATURE		17. DATE	

APPENDIX C

INSTRUCTIONS FOR COMPLETION OF DD FORM 448-2, ACCEPTANCE OF MIPR

Reference: AR 37-1

1. Enter the address of the requiring/requesting activity (the same as that in block 8 of DD Form 448).
2. Enter the MIPR number (the same as that in block 5 of DD Form 448).
3. Enter the amendment number (the same as that in block 6 of DD Form 448).
4. Enter the signature date (the same as that in block 17 of DD Form 448).
5. Enter the amount (the same as that in block 11 of DD Form 448).
6. Check the appropriate box.
7. Check if applicable; enter comment/reasons in block 13.
8. In blocks 8a thru 8c enter the appropriate data in box 6a or 6c was checked.
9. In blocks 9a thru 9c enter the appropriate data if box 6b or 6c was checked.
10. Enter date only if box 6b or 6c was checked.
11. If the amount entered here is different from that entered in block 11 of DD Form 448, notify requiring/requesting activity that an amendment is required.
- 12a. Check if applicable and enter the additional dollar amount needed. Show justification in block 13.
- 12b. Check if applicable and enter amount that is no longer required. Upon receipt of DD Form 448-2 with block 12b checked, requiring/requesting activity will adjust obligations accordingly but need not issue an amendment.
13. Enter remarks, if applicable. (Enter the appropriate statement if order is an Economy Act Order or a Project

Order). Give a POC in case the requesting activity has questions.

14. Enter the complete address of the accepting activity.
15. Enter the name (typed or printed) of the authorized official accepting the order.
16. Signature of person whose name appears in block 15.
17. Enter the date the DD Form 448-2 is signed.

**ACCEPTANCE OF MIPR**

<b>1. TO ( Requiring Activity Address) (Include ZIP Code)</b> DEPARTMENT OF THE ARMY HQ, CE, 20 Massachusetts Ave., NW Washington, DC 20314-1000	<b>2. MIPR NUMBER</b> E8591S072	<b>3. AMENDMENT NO.</b> INITIAL
	<b>4. DATE (MIPR Signature Date)</b>	<b>5. AMOUNT (As Listed on the MIPR)</b> \$1,500.00

**6. The MIPR identified above is accepted and the items requested will be provided as follows: (Check as Applicable)**

a.  ALL ITEMS WILL BE PROVIDED THROUGH REIMBURSEMENT (Category I)

b.  ALL ITEMS WILL BE PROCURED BY THE DIRECT CITATION OF FUNDS (Category II)

c.  ITEMS WILL BE PROVIDED BY BOTH CATEGORY I AND CATEGORY II AS INDICATED BELOW

d.  THIS ACCEPTANCE, FOR CATEGORY I ITEMS, IS QUALIFIED BECAUSE OF ANTICIPATED CONTINGENCIES AS TO FINAL PRICE. CHANGES IN THIS ACCEPTANCE FIGURE WILL BE FURNISHED PERIODICALLY UPON DETERMINATION OF DEFINITIZED PRICES, BUT PRIOR TO SUBMISSION OF BILLINGS.

**7.  MIPR ITEM NUMBER(S) IDENTIFIED IN BLOCK 13, "REMARKS" IS NOT ACCEPTED (IS REJECTED) FOR THE REASONS INDICATED.**

<b>8. TO BE PROVIDED THROUGH REIMBURSEMENT CATEGORY I</b>	<b>9. TO BE PROCURED BY DIRECT CITATION OF FUNDS CATEGORY II</b>
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ITEM NO. <small>a</small>	QUANTITY <small>b</small>	ESTIMATED PRICE <small>c</small>	ITEM NO. <small>a</small>	QUANTITY <small>b</small>	ESTIMATED PRICE <small>c</small>

<b>d. TOTAL ESTIMATED PRICE</b>	<b>d. TOTAL ESTIMATED PRICE</b>
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<b>10. ANTICIPATED DATE OF OBLIGATION FOR CATEGORY II ITEMS</b>	<b>11. GRAND TOTAL ESTIMATED PRICE OF ALL ITEMS</b>
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**12. FUNDS DATA (Check if Applicable)**

a.  ADDITIONAL FUNDS IN THE AMOUNT OF \$ \_\_\_\_\_ ARE REQUIRED (See Justification in Block 13)

b.  FUNDS IN THE AMOUNT OF \$ \_\_\_\_\_ ARE NOT REQUIRED AND MAY BE WITHDRAWN

**13. REMARKS**

<b>14. ACCEPTING ACTIVITY (Complete Address)</b> US ARMY CORPS OF ENGINEER, ST. LOUIS ATTN: CELMS-RM-B 1222 Spruce Street St. Louis, MO 63103	<b>15. TYPED NAME AND TITLE OF AUTHORIZED OFFICIAL</b> ROSEMARY PURICELLI Chief, Budget & Manpower Br.
	<b>16. SIGNATURE</b>
	<b>17. DATE</b>