

## 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.)

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.)

<b>No.</b>	<b>Source of Information</b>	<b>No.</b>	<b>Source of Information</b>
1 and 2 .....	From tabulation of staking sheets *	18 and 19 ....	From Contract and Material Receipts
3 and 4 .....	From Contract	20 .....	From charge-out and credit tickets covering materials issued to and returned by Contractor **
5 .....	No. 3 plus No. 4	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.
6 .....	No. 1 multiplied by No. 5	22 .....	No. 20 multiplied by No. 21
7 .....	No. 1 multiplied by No. 3 (for "I" units only).	23 .....	For Part I, from the unit prices specified in the Contract in the "List of Owner Furnished Materials"
8.....	From Table "C" of Contract		For Part II, from the actual unit costs to Owner--the same as used in No. 21
9 .....	No. 1 multiplied by No. 8 for "I" removal units only. (Table C relates solely to "I" units.)	24 .....	No. 20 multiplied by No. 23
10, 11, & 12 ...	From Engineer's and Owner's records	25 .....	No. 24 minus No. 22. (If a minus quantity, enter in parentheses.)
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		

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 B, enter either: "N-New", "H-Conversion", or "I-Removal". In Column C, enter unit identifier.

\*\* 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.

<b>U.S. DEPARTMENT OF AGRICULTURE</b> <b>RURAL UTILITIES SERVICE</b>  <b>CONSTRUCTION INVENTORY</b> (FOR LABOR AND MATERIAL CONTRACT)	<b>SHEET OF SHEETS</b>		
	<b>DATE</b>	<b>PROJECT DESIGNATION</b>	<b>CONTRACT NO.</b>
	<b>BORROWER</b>		<b>RUS PROJECT CODE(S)</b>
	<b>ENGINEER</b>		
	<b>CONTRACTOR</b>		

<b>AMOUNT PAYABLE TO CONTRACTOR</b>		
<b>A. TOTAL COST OF STANDARD, NEW AND CONVERSION ASSEMBLY UNITS INSTALLED</b> (Total Column 6, RUS Form 254a) .....		<b>\$0.00</b>
<b>B. COST TO REMOVE "I" UNITS</b> (Total Column 7, RUS Form 254a) .....		<b>0.00</b>
<b>C. AMOUNT TO BE CREDITED TO CONTRACTOR FOR MATERIALS REMOVED FROM EXISTING FACILITIES AND RETURNED</b> (Total Column 14, RUS Form 254b) .....		<b>0.00</b>
<b>SUBTOTAL</b> .....		<b>\$0.00</b>
<b>DEDUCT:</b>		
<b>D. AMOUNT CHARGEABLE TO CONTRACTOR FOR MATERIALS IN ASSEMBLY UNITS REMOVED</b> (Total Column 9, RUS Form 254a) .....	<b>\$0.00</b>	
<b>E. NET AMOUNT OF OWNER-FURNISHED MATERIALS</b> (Total Column 24, RUS Form 254c) .....	<b>0.00</b>	<b>0.00</b>
<b>F. NET AMOUNT DUE CONTRACTOR</b> .....		<b>\$0.00</b>
(In making final payment to Contractor, the net amount due the Contractor, as shown by this Certification, will be reduced by the sums, if any, due the Owner for liquidated damages, payment made to date, or other sums which the owner has the right to retain under the terms of the Contract, and signature by all parties does not preclude the retention by the Owner of such amounts.)		

**CERTIFICATE OF ENGINEER**

*I certify that to the best of my knowledge and belief the attached final inventory correctly shows the total number and character of assembly units installed and removed by the Contractor and that the net amount of*

*due the Contractor, as shown above, is true and correct.*

\_\_\_\_\_  
**\$0.00**

\_\_\_\_\_  
 0  
 ENGINEER

By \_\_\_\_\_

\_\_\_\_\_

DATE

**ACCEPTANCE BY OWNER**

\_\_\_\_\_  
 0  
 OWNER

By \_\_\_\_\_

\_\_\_\_\_

DATE PRESIDENT

**ACCEPTANCE BY CONTRACTOR**

\_\_\_\_\_  
 0  
 FIRM

By \_\_\_\_\_

\_\_\_\_\_

DATE



U.S. DEPARTMENT OF AGRICULTURE RURAL UTILITIES SERVICE  <b>CONSTRUCTION INVENTORY</b> (FOR LABOR AND MATERIAL CONTRACT)				SHEET		OF		SHEETS	
				DATE		PROJECT DESIGNATION		CONTRACT NO.	
				0		0		0	
				BORROWER		ENGINEER		CONTRACTOR	
				0		0		0	
SUMMARY AND CLASSIFICATION OF MATERIALS RETURNED TO OWNER BY CONTRACTOR FROM "I" REMOVAL UNITS									
AMOUNTS TO BE CREDITED TO CONTRACTOR FOR MATERIALS RETURNED					RETURNED MATERIALS DECLARED REUSABLE BY ENGINEER				
ITEM DESIGNATION 10	DESCRIPTION OF MATERIAL 11	QUANTITY 12	ITEM VALUE TABLE D IN CONTRACT 13	TOTAL CREDIT TO CONTRACTOR (Col.12 X Col.13) 14	QUANTITY OF ITEMS 15	STOCK CARD ITEM PRICE 16	SALVAGE VALUE (Col.15 X Col.16) 17		
				0.00				0.00	
				0.00				0.00	
				0.00				0.00	
				0.00				0.00	
				0.00				0.00	
				0.00				0.00	
				0.00				0.00	
				0.00				0.00	
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				0.00				0.00	
				0.00				0.00	
				0.00				0.00	
				0.00				0.00	
				0.00				0.00	
				0.00				0.00	
<b>TOTAL</b>				0.00				0.00	

U.S. DEPARTMENT OF AGRICULTURE RURAL UTILITIES SERVICE  <b>CONSTRUCTION INVENTORY</b> (FOR LABOR AND MATERIAL CONTRACT)	SHEET	OF			SHEETS	
	DATE	12/30/1899	PROJECT DESIGNATION	0	CONTRACT NO.	0
	BORROWER	0				
	ENGINEER	0				
	CONTRACTOR	0				

TABULATION OF NET AMOUNT OF MATERIALS FURNISHED BY OWNER

ITEM DESIGNATION	DESCRIPTION OF MATERIAL	QUANTITY	ACTUAL COST TO OWNER		AMOUNT CHARGEABLE TO CONTRACTOR AT CONT. PRICE		EXCESS OF COL. 24 OVER COL. 22
			UNIT COST	EXTENDED COST (Col.20 X Col.21)	UNIT PRICE	EXTENDED COST (Col. 20 X Col. 23)	
18	19	20	21	22	23	24	25
				0.00		0.00	0.00
				0.00		0.00	0.00
				0.00		0.00	0.00
				0.00		0.00	0.00
				0.00		0.00	0.00
				0.00		0.00	0.00
				0.00		0.00	0.00
				0.00		0.00	0.00
				0.00		0.00	0.00
				0.00		0.00	0.00
				0.00		0.00	0.00
				0.00		0.00	0.00
				0.00		0.00	0.00
				0.00		0.00	0.00
				0.00		0.00	0.00
				0.00		0.00	0.00
				0.00		0.00	0.00
				0.00		0.00	0.00
				0.00		0.00	0.00
				0.00		0.00	0.00
				0.00		0.00	0.00
				0.00		0.00	0.00
				0.00		0.00	0.00
				0.00		0.00	0.00
				0.00		0.00	0.00
				0.00		0.00	0.00
				0.00		0.00	0.00
				0.00		0.00	0.00
				0.00		0.00	0.00
				0.00		0.00	0.00
				0.00		0.00	0.00
				0.00		0.00	0.00
				0.00		0.00	0.00
				0.00		0.00	0.00
<b>TOTAL</b>				0.00		0.00	0.00

SHEET <b>OF</b> SHEETS		
DATE <b>12/30/1899</b>		PROJECT DESIGNATION <b>0</b>
CONTRACT NO. <b>0</b>		
BORROWER <b>0</b>		
ENGINEER <b>0</b>		
CONTRACTOR <b>0</b>		

U.S. DEPARTMENT OF AGRICULTURE  
RURAL UTILITIES SERVICE  
  
CONSTRUCTION INVENTORY  
(FOR LABOR AND MATERIAL CONTRACT)

ASSEMBLY UNITS			DUE CONTRACTOR FOR UNITS INSTALLED, CONVERTED AND REMOVED				AMOUNT CHARGEABLE TO CONTRACTOR FOR MATERIALS IN ASSEMBLIES REMOVED		
QUAN- TITY	STANDARD N-New H-Conversion I-Removal	UNIT IDENTIFIER	LABOR UNIT PRICE	EXCEPT I UNITS			COST TO REMOVE "I" UNITS (Col.1 x Col.3)	UNIT VALUE	TOTAL
				MATERIAL UNIT PRICE	TOTAL UNIT PRICE (Col.3 + Col.4)	COST OF CONSTRUCTION (Col.1 x Col.5)		(Table C)	(Col.1 x Col.8)
1	2	3	4	5	6	7	8	9	
				0.00	0.00	0.00		0.00	
				0.00	0.00	0.00		0.00	
				0.00	0.00	0.00		0.00	
				0.00	0.00	0.00		0.00	
				0.00	0.00	0.00		0.00	
				0.00	0.00	0.00		0.00	
				0.00	0.00	0.00		0.00	
				0.00	0.00	0.00		0.00	
				0.00	0.00	0.00		0.00	
				0.00	0.00	0.00		0.00	
				0.00	0.00	0.00		0.00	
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				0.00	0.00	0.00		0.00	
				0.00	0.00	0.00		0.00	
				0.00	0.00	0.00		0.00	
				0.00	0.00	0.00		0.00	
				0.00	0.00	0.00		0.00	
				0.00	0.00	0.00		0.00	
				0.00	0.00	0.00		0.00	
				0.00	0.00	0.00		0.00	
				0.00	0.00	0.00		0.00	
				0.00	0.00	0.00		0.00	
				0.00	0.00	0.00		0.00	
				0.00	0.00	0.00		0.00	
				0.00	0.00	0.00		0.00	
				0.00	0.00	0.00		0.00	
				0.00	0.00	0.00		0.00	
				0.00	0.00	0.00		0.00	
				0.00	0.00	0.00		0.00	
				0.00	0.00	0.00		0.00	
				0.00	0.00	0.00		0.00	
				0.00	0.00	0.00		0.00	
				0.00	0.00	0.00		0.00	
				0.00	0.00	0.00		0.00	
				0.00	0.00	0.00		0.00	
				0.00	0.00	0.00		0.00	
				0.00	0.00	0.00		0.00	
<b>TOTAL</b>					0.00	0.00		0.00	

<p>U.S. DEPARTMENT OF AGRICULTURE RURAL UTILITIES SERVICE <b>CONSTRUCTION INVENTORY</b> (FOR LABOR AND MATERIAL CONTRACT)</p>	SHEET		OF		SHEETS		
	DATE			PROJECT DESIGNATION		CONTRACT NO.	
	12/30/1899			0		0	
	BORROWER						
	0						
	ENGINEER						
0							
CONTRACTOR							
0							

**SUMMARY AND CLASSIFICATION OF MATERIALS RETURNED TO OWNER BY CONTRACTOR FROM "I" REMOVAL UNITS**

**AMOUNTS TO BE CREDITED TO CONTRACTOR FOR MATERIALS RETURNED**

**RETURNED MATERIALS DECLARED REUSABLE BY ENGINEER**

ITEM DESIGNATION	DESCRIPTION OF MATERIAL	QUANTITY	ITEM VALUE TABLE D IN CONTRACT	TOTAL CREDIT TO CONTRACTOR (Col.12 X Col.13)	QUANTITY OF ITEMS	STOCK CARD ITEM PRICE	SALVAGE VALUE (Col.15 X Col.16)
10	11	12	13	14	15	16	17
				0.00			0.00
				0.00			0.00
				0.00			0.00
				0.00			0.00
				0.00			0.00
				0.00			0.00
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				0.00			0.00
				0.00			0.00
				0.00			0.00
				0.00			0.00
				0.00			0.00
	<b>TOTAL</b>			0.00			0.00





<p align="center">U.S. DEPARTMENT OF AGRICULTURE RURAL UTILITIES SERVICE  CONSTRUCTION INVENTORY (FOR LABOR AND MATERIAL CONTRACT)</p>	SHEET _____ OF _____ SHEETS		
	DATE 12/30/1899	PROJECT DESIGNATION 0	CONTRACT NO. 0
	BORROWER 0		
	ENGINEER 0		
	CONTRACTOR 0		

ASSEMBLY UNITS			DUE CONTRACTOR FOR UNITS INSTALLED, CONVERTED AND REMOVED					AMOUNT CHARGEABLE TO CONTRACTOR FOR MATERIALS IN ASSEMBLIES REMOVED		
QUAN- TITY 1	STANDARD N-New H-Conversion I-Removal 2	UNIT IDENTIFIER	LABOR UNIT PRICE 3	MATERIAL UNIT PRICE 4	EXCEPT I UNITS			COST TO REMOVE "I" UNITS (Col.1 x Col.3) 7	UNIT VALUE (Table C) 8	TOTAL (Col.1 x Col.8) 9
					TOTAL UNIT PRICE (Col.3 + Col.4) 5	COST OF CONSTRUCTION (Col.1 x Col.5) 6				
					0.00	0.00	0.00		0.00	
					0.00	0.00	0.00		0.00	
					0.00	0.00	0.00		0.00	
					0.00	0.00	0.00		0.00	
					0.00	0.00	0.00		0.00	
					0.00	0.00	0.00		0.00	
					0.00	0.00	0.00		0.00	
					0.00	0.00	0.00		0.00	
					0.00	0.00	0.00		0.00	
					0.00	0.00	0.00		0.00	
					0.00	0.00	0.00		0.00	
					0.00	0.00	0.00		0.00	
					0.00	0.00	0.00		0.00	
					0.00	0.00	0.00		0.00	
					0.00	0.00	0.00		0.00	
					0.00	0.00	0.00		0.00	
					0.00	0.00	0.00		0.00	
					0.00	0.00	0.00		0.00	
					0.00	0.00	0.00		0.00	
					0.00	0.00	0.00		0.00	
					0.00	0.00	0.00		0.00	
					0.00	0.00	0.00		0.00	
					0.00	0.00	0.00		0.00	
					0.00	0.00	0.00		0.00	
					0.00	0.00	0.00		0.00	
					0.00	0.00	0.00		0.00	
					0.00	0.00	0.00		0.00	
					0.00	0.00	0.00		0.00	
					0.00	0.00	0.00		0.00	
					0.00	0.00	0.00		0.00	
					0.00	0.00	0.00		0.00	
					0.00	0.00	0.00		0.00	
					0.00	0.00	0.00		0.00	
					0.00	0.00	0.00		0.00	
					0.00	0.00	0.00		0.00	
					0.00	0.00	0.00		0.00	
					0.00	0.00	0.00		0.00	
					0.00	0.00	0.00		0.00	
					0.00	0.00	0.00		0.00	
					0.00	0.00	0.00		0.00	
					0.00	0.00	0.00		0.00	
<b>TOTAL</b>						0.00	0.00		0.00	

U.S. DEPARTMENT OF AGRICULTURE RURAL UTILITIES SERVICE <b>CONSTRUCTION INVENTORY</b> (FOR LABOR AND MATERIAL CONTRACT)	SHEET	OF		SHEETS
	DATE	12/30/1899	PROJECT DESIGNATION	0
	BORROWER	0	CONTRACT NO.	0
	ENGINEER	0		
	CONTRACTOR	0		

SUMMARY AND CLASSIFICATION OF MATERIALS RETURNED TO OWNER BY CONTRACTOR FROM "I" REMOVAL UNITS

ITEM DESIGNATION 10	DESCRIPTION OF MATERIAL 11	QUANTITY 12	ITEM VALUE TABLE D IN CONTRACT 13	TOTAL CREDIT TO CONTRACTOR (Col.12 X Col.13) 14	RETURNED MATERIALS DECLARED REUSABLE BY ENGINEER		
					QUANTITY OF ITEMS 15	STOCK CARD ITEM PRICE 16	SALVAGE VALUE (Col.15 X Col.16) 17
				0.00			0.00
				0.00			0.00
				0.00			0.00
				0.00			0.00
				0.00			0.00
				0.00			0.00
				0.00			0.00
				0.00			0.00
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				0.00			0.00
				0.00			0.00
				0.00			0.00
				0.00			0.00
				0.00			0.00
				0.00			0.00
				0.00			0.00
				0.00			0.00
				0.00			0.00
				0.00			0.00
<b>TOTAL</b>				0.00			0.00

U.S. DEPARTMENT OF AGRICULTURE  
RURAL UTILITIES SERVICE

**CONSTRUCTION INVENTORY**  
(FOR LABOR AND MATERIAL CONTRACT)

SHEET	OF			SHEETS	
DATE	12/30/1899	PROJECT DESIGNATION	0	CONTRACT NO.	0
BORROWER	0				
ENGINEER	0				
CONTRACTOR	0				

**TABULATION OF NET AMOUNT OF MATERIALS FURNISHED BY OWNER**

ITEM DESIGNATION	DESCRIPTION OF MATERIAL	QUANTITY	ACTUAL COST TO OWNER		AMOUNT CHARGEABLE TO CONTRACTOR AT CONT. PRICE		EXCESS OF COL. 24 OVER COL. 22
			UNIT COST	EXTENDED COST (Col.20 X Col.21)	UNIT PRICE	EXTENDED COST (Col. 20 X Col. 23)	
18	19	20	21	22	23	24	25
				0.00		0.00	0.00
				0.00		0.00	0.00
				0.00		0.00	0.00
				0.00		0.00	0.00
				0.00		0.00	0.00
				0.00		0.00	0.00
				0.00		0.00	0.00
				0.00		0.00	0.00
				0.00		0.00	0.00
				0.00		0.00	0.00
				0.00		0.00	0.00
				0.00		0.00	0.00
				0.00		0.00	0.00
				0.00		0.00	0.00
				0.00		0.00	0.00
				0.00		0.00	0.00
				0.00		0.00	0.00
				0.00		0.00	0.00
				0.00		0.00	0.00
				0.00		0.00	0.00
				0.00		0.00	0.00
				0.00		0.00	0.00
				0.00		0.00	0.00
				0.00		0.00	0.00
				0.00		0.00	0.00
				0.00		0.00	0.00
				0.00		0.00	0.00
				0.00		0.00	0.00
				0.00		0.00	0.00
				0.00		0.00	0.00
				0.00		0.00	0.00
				0.00		0.00	0.00
				0.00		0.00	0.00
				0.00		0.00	0.00
				0.00		0.00	0.00
				0.00		0.00	0.00
				0.00		0.00	0.00
				0.00		0.00	0.00
				0.00		0.00	0.00
				0.00		0.00	0.00
				0.00		0.00	0.00
				0.00		0.00	0.00
				0.00		0.00	0.00
				0.00		0.00	0.00
				0.00		0.00	0.00
				0.00		0.00	0.00
	<b>TOTAL</b>			0.00		0.00	0.00