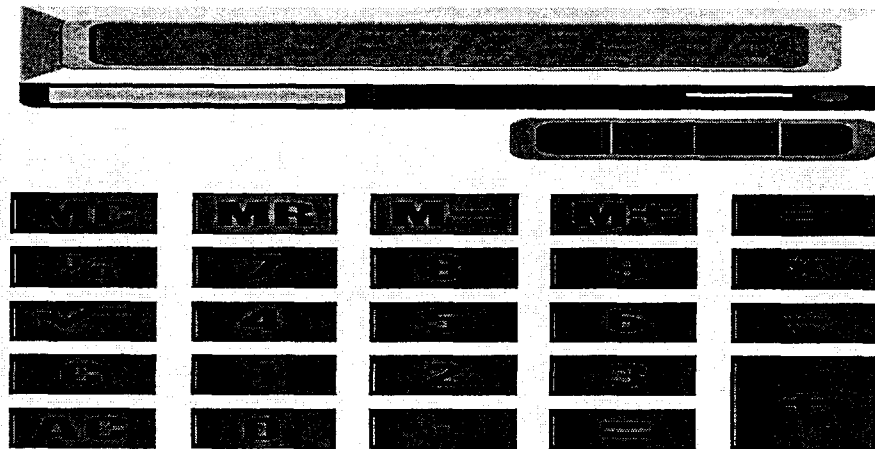
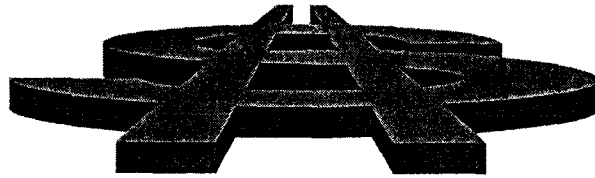


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	Financial Administration BUDGET OFFICER'S HANDBOOK	
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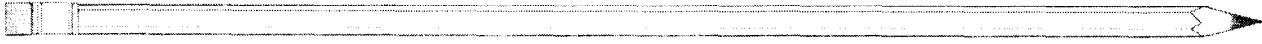
BUDGET OFFICER'S HANDBOOK



ENGINEER PAMPHLET

EP 37-1-3

1 May 1998



DEPARTMENT OF THE ARMY
U.S. Army Corps of Engineers
Washington, D.C. 20314-1000

EP 37-1-3

CERM-B

Pamphlet
No. 37-1-3

1 May 1998

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
(See Table of Contents)

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

BUDGET OFFICER'S HANDBOOK

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CHAPTER 1

INTRODUCTION

1-1. An operating budget is a formal, written plan that aligns the operating requirements with the funding sources of an organization. An operating budget reflects the missions and specific command objectives of the organization, as well as any limitations and controls (e.g., constraining targets, available funds) imposed upon it. An operating budget provides one the means to control obligations and expenditures against approved funding levels.

1-2. The objective of the operating budget is to provide managers with the ability to plan, organize, staff, and control the operations to accomplish the mission for the fiscal year.

1-3. There are several factors that are critical to the success of an operating budget. The following is a synopsis of those factors that need to be present to create a positive effect on the process.

a. Management Support. Managers at all levels must support the operating budget concept not only in the formulation stage but through the execution stage.

b. Guidelines. Guidance must be issued early to allow sufficient time for logical thought processes to take place, and to allow time for establishing milestone dates, specifying targets and limitations, defining terms, formats, and cost categories.

c. Periodic Review. Operating budgets must be reviewed periodically to determine that the budget is properly executed. Appropriate adjustments can be made after these reviews.

d. Level of Control. The responsibility for budget preparation and execution must be assigned to the level of management that has the responsibility and authority to control costs. Managers should not delegate this responsibility to personnel who do not have the skills and knowledge needed to prepare the organization's operating budget. Budget formulation and execution responsibilities should be incorporated into each appropriate manager's performance standards to ensure accountability.

CHAPTER 2

OPERATING BUDGET PROCESS

The operating budget process consists of seven phases. Following is a brief description of each phase.

Phase 1. Formulation

This is the initial phase of the operating budget process. Budget Officers identify policies and guidance from HQUSACE and local areas of concern. Budget Officers will also determine the workload (income and expense), identify targets and limitations (planning and design, supervision and administration, overtime, travel, training, awards, etc.), income estimating guidelines and budget milestones.

Phase 2. Review and Analysis

Budget Officers review the initial input from the organizations for reasonableness, accuracy, valid assumptions, and past performance. They are also responsible for ensuring rates for departmental overhead, general and administrative overhead, facility accounts and plant accounts are appropriate and reasonable. Budget Officers prepare a proposed budget, identify the impact of alternatives to the proposed budget, make recommendations, and present the proposed budget to the PBAC (Program and Budget Advisory Committee).

Phase 3. PBAC Review and Consensus

The PBAC will review the proposed budget and alternatives and will determine a recommended budget for submission to the Commander. The PBAC may identify unfinanced requirements, showing their dollar amounts and justifications. Significant changes will be approved by the PBAC and the Commander.

Phase 4. Approval

The Budget Officer submits the PBAC recommended budget and alternatives for final Command approval. The approved operating budget is made available for execution.

Phase 5. Execution

Managers obligate and expend funds in accordance with the approved operating budget.

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Phase 6. Monitoring

Operating budgets should be monitored on a monthly basis. Feedback reports are available to managers for monitoring actual performance compared to budgeted amounts. The Budget Officer provides periodic execution reports and analysis to the PBAC and the Commander. As a minimum, mid-year review will be completed.

Phase 7. Adjustments

Significant operating budget changes identified during the monitoring stage will be summarized and presented to the PBAC and the Commander for approval.

APPENDIX A

SAMPLE BUDGET DATA CALL LETTER

CEXXX-RM-B (1-1e)

Date

MEMORANDUM FOR SEE DISTRIBUTION

SUBJECT: Operating Budget Data Call - FY XX

1. PART I - GENERAL INFORMATION:

a. The purpose of the operating budget is threefold. First, it assures us that sufficient resources are available to accomplish our mission. Second, it demonstrates that procedures are in place to control our cost of doing business. Third, it gives us a consistent method of establishing and reviewing overhead rates.

b. The FY XX operating budget will be prepared utilizing the Corps of Engineers Financial Management System (CEFMS) Budget Module. The FY XX-1 operating budget has been copied and will be used as a starting point in the preparation of the FY XX budget. A briefing will be held on xx July in the training room to review the CEFMS operating budget module and answer any questions you may have concerning the submission of data through the operating budget module.

c. The operating budget will include appropriated and reimbursable revenues, identified by the funding source. Revenue instructions are explained in PART III below.

d. Operating budget data will be summarized on a standardized Summary Sheet, broken out between civil and military (direct and indirect). (See enclosure 1.) A LOTUS spreadsheet will be provided via LAN message, but does not have to be used, as long as the information is presented in the same format.

e. Resource Code justifications will be provided by all offices, except field offices, for each category of cost listed at enclosure 4. Sample justification sheets are provided at enclosure 5. A list of Resource Codes and descriptions are provided at enclosure 6.

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Information, for Information Management (IM)-type expenses and additional Resource Codes for IM distributions, will be provided by IM at a later date.

f. At enclosure 7 is our milestone schedule. Changes to this schedule will only be made when absolutely necessary.

g. Operating Budgets will be submitted in two phases:

(1) Phase I - IM Facility Account Budgets should be submitted to RM-B no later than xx August. Review of these budgets has been scheduled for xx August, 0900-1100, room 731. After approval of the IM facility budgets by the Commander, IM will issue bill-back amounts to the A&A and technical offices for use in preparing their operating budgets. As indicated on the milestone schedule, this should be no later than xx August.

(2) Phase II -All remaining technical, facility and A&A budgets should be submitted to RM-B no later than xx August. Review of these budgets has been scheduled for xx September. Time and place will be provided separately.

2. PART II - EXPENSES - Budgets will be based on missions requirements. The connection between each expense and mission accomplishment will be demonstrated in the justification sheet. Budget officers will need to budget for all standard resource codes. Most of the Resource Codes are self-explanatory; however, some have restrictions or limitations and others require specific instructions as follows:

a. CASHAWD - Incentive Awards - Awards will be limited to 1.5% of total regular labor for each Division/Office. Keep in mind that awards paid to Division/Office Chiefs will be included in the 1.5% pool for their Division Office, instead of being paid by the Executive Office G&A account.

b. REGLABOR - Regular Labor - Labor estimates will be generated utilizing one of the three labor estimating options available in CEFMS.

c. COMM - Communications - Estimates will be calculated using information provided by IM. You will also include any individual contracts for communications.

d. TRANSPER - Travel - Includes ALL travel expenses including airline payments. No split will be made between mission and training, except on the justification sheets.

e. TRAINING - Includes government sponsored training courses, except Huntsville. For

Huntsville training, you must select an approved resource code identifying the course to be taken.

f. SUPMATRL - Supplies & Materials - Include general office supplies but exclude any items provided by Logistics Management (LM). A listing of items provided by LM can be found on the LAN under Corporate Information, Storage Room Inventory.

g. SLUC - SLUC estimates will be provided by RM-B under separate cover.

h. DEPREE, INSURANCE, INCREMENT, PRIP - RM-B will provide a spreadsheet with projected PRIP depreciation and insurance estimates for FY XX. If you gain a PRIP asset, or discover that a PRIP asset is missing from the schedule, contact RM-B.

i. EQUIPMENT - Detail must be provided in the justification sheet.

3. PART III - REVENUE

a. Revenue is defined as dollars received in the District from any outside source including appropriated funds, customer orders, contributed funds, etc. All sources of revenue, no matter how small, must be scheduled. In the format shown at enclosure 9, list all appropriations available to your office. As a general rule, A&A offices will not have revenue. The exceptions are support services provided other agencies and the DA Intern program. Technical offices must ensure that the revenue listed for their office is not included by another office.

b. Estimating revenue may require input from several different sources. Programs Management has provided most of the information required for Civil Works revenue on the LAN under FORCON information. Recommended sources for Military revenue are CERAMMS and the appropriate Project Managers.

4. The POC for this budget call is Ms. Estimator, RM-B, XXX-5555.

Virgil Gibson
Lieutenant Colonel, EN
Deputy Commander

BUDGET COMPARISON SHEET

ORGANIZATION	-LABOR-				-TRAVEL-				-CONTRACTS-				-OTHER-			
	FY 96 ACTUAL	FY 97 EST	DIFF	DIFF %	FY 96 ACTUAL	FY 97 EST	DIFF	DIFF %	FY 96 ACTUAL	FY 97 EST	DIFF	DIFF %	FY 96 ACTUAL	FY 97 EST	DIFF	DIFF %
TECHNICAL																
PPMD	3,559.3	3,783.0	223.7	6%	125.0	134.7	9.7	8%	14,586.1	733.0	(13,853.1)	-95%	4,774.2	1,552.9	(3,221.3)	-67%
REAL ESTATE	2,648.0	2,152.7	(495.3)	-19%	58.4	81.0	22.6	39%	548.6	158.5	(390.1)	-71%	717.3	1,662.1	944.8	132%
OPERATIONS	33,868.3	25,598.5	(8,269.8)	-24%	930.6	512.1	(428.5)	-45%	12,793.7	13,455.3	661.6	5%	5,770.9	12,549.8	6,778.9	117%
PLANNING	2,903.7	2,333.7	(570.0)	-20%	97.1	133.9	36.8	38%	953.4	1,687.0	733.6	77%	1,436.3	715.4	(720.9)	-50%
ENGR & CONSTR	21,321.8	19,092.0	(2,229.8)	-10%	1,059.2	1,162.8	103.6	10%	136,486.9	110,635.0	(25,851.9)	-19%	56,847.5	5,263.6	(51,583.9)	-91%
SUBTOTAL TECHNICAL	64,301.1	52,959.9	(11,341.2)	-18%	2,278.3	2,024.5	(253.8)	-11%	165,368.7	126,668.8	(38,699.9)	-23%	69,546.2	21,743.8	(47,802.4)	-69%
ADMIN																
EXEC OFFICE	233.7	270.1	36.4	16%	53.4	68.8	15.4	29%	841.1	10.0	(831.1)	-99%	190.4	420.3	229.9	121%
INTERNAL REVIEW	121.3	176.9	55.6	46%	2.5	14.0	11.5	460%	13.9	-	(13.9)	-100%	11.1	52.8	41.7	376%
EEO	131.4	192.9	61.5	47%	9.7	11.1	1.4	14%	19.3	14.0	(5.3)	-27%	4.1	45.5	41.4	1010%
RMO	2,763.5	2,529.6	(233.9)	-8%	38.4	29.0	(9.4)	-24%	1,979.2	496.0	(1,483.2)	-75%	1,186.4	2,591.7	1,405.3	118%
IMO	1,385.1	1,702.8	317.7	23%	72.8	106.9	34.1	47%	1,934.7	653.3	(1,281.4)	-66%	2,467.5	1,670.8	(796.7)	-32%
LOGISTICS	474.2	650.0	175.8	37%	3.6	26.4	22.8	633%	92.7	131.0	38.3	41%	288.9	634.2	345.3	120%
SAFETY	335.2	373.9	38.7	12%	44.1	33.0	(11.1)	-25%	15.2	33.0	17.8	117%	56.0	100.1	44.1	79%
PAO	283.3	341.5	58.2	21%	9.1	10.0	0.9	10%	11.7	53.0	41.3	353%	35.0	75.1	40.1	115%
OFFICE OF COUNSEL	668.1	842.3	174.2	26%	35.8	47.1	11.3	32%	61.1	6.0	(55.1)	-90%	77.3	194.3	117.0	151%
CONTRACTING	1,113.7	1,481.5	367.8	33%	26.9	64.9	38.0	141%	54.0	147.5	93.5	173%	(406.7)	165.7	572.4	-141%
SUBTOTAL ADMIN/OPC	7,509.5	8,561.5	1,052.0	14%	296.3	411.2	114.9	39%	5,022.9	1,543.8	(3,479.1)	-69%	3,910.0	5,950.5	2,040.5	52%
ADMIN DIRECT	532.6	51.9	(480.7)	-90%	61.4	65.7	4.3	7%	2,501.2	512.5	(1,988.7)	-80%	2,601.3	947.7	(1,653.6)	-64%
ALL ORGANIZATIONS	72,343.2	61,573.3	(10,769.9)	-15%	2,636.0	2,501.4	(134.6)	-5%	172,892.8	128,725.1	(44,167.7)	-26%	76,057.5	28,642.0	(47,415.5)	-62%

Note: This sheet may be used for initial budget preparation or to compare actual obligations/expenditures to scheduled.

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APPENDIX B

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APPENDIX C

SAMPLE BUDGET DATA CALL CHECKLIST

LABOR

- Has employee data been provided each account manager?
- Have the General Pay Raises and Cost of Living factors been provided?
- Has the leave rate been provided?
- Has the Government Contribution Rate been provided?
- Have overtime restrictions been identified?
- Have award targets been identified?

TRAVEL

- Have local travel policies/targets been identified?

TRAINING

- Have local training policies/targets been provided?

GENERAL

- Have inflation factors been provided?
- Has the minimal level of input been identified (i.e., division, branch, or unit)?
- Has the level of revenue detail been identified?
- Has budget guidance provided by higher commands been relayed?
- Have the Resource Code "levels" been provided (example: the Command can elect to track budgets under "SERVICES" or by the detail breakout of AESVCS, CONSTSVCS, GOVPURCH, DEPRE, etc.)?

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___ Has the submission format been identified (hard copy, spreadsheet, CEFMS, COBRA, etc.)?

___ Have suspenses been established?

___ Have various agency rates been provided to include vehicle rates, payroll and HR servicing fees, CEAP and AIS rates, etc.?

___ Have Resource Codes requiring written justification been identified?

SAMPLE ORGANIZATIONAL OPERATING BUDGET

DATE	(TYPICAL TECH ELEMENT)		
	OVERHEAD COSTS	DIRECT COST	TOTAL COST
NO OF WORKYEARS (ALLOCATION)	52.8	286	338.8
REGULAR LABOR	800,600	14,432,900	15,233,500
PLUS: BORROWED LABOR		9,000	9,000
LESS: LOANED LABOR		-	-
OVERTIME	300	960	1,260
AWARDS	200	2,000	2,200
TOTAL LABOR	801,100	14,444,860	15,245,960
TRAVEL	3,800	530,000	533,800
FACILITY			
REPRODUCTION	5,000	30,000	35,000
ADP SERVICES	20,000	150,000	170,000
MOTOR VEHICLE CHARGES	500	25,000	25,500
FACILITY (EG. SURVEY, DRILL, PLANT, SHOP)	2,000	250,000	252,000
	27,500	455,000	482,500
OTHER			
TUITION/BOOKS/MISC TRAINING	50,000		50,000
REAL ESTATE EXPENSE/TQSE/TA	30,000		30,000
TRNSP HHG/HOLD BAGGAGE	45,000		45,000
TRANSPORTATION OF THINGS	40,000		40,000
SUPPLIES & MATERIALS	50,000		50,000
EQUIPMENT RENTAL	50,000		50,000
EQUIPMENT/FURNITURE	45,000		45,000
OTHER CONTRACTURAL SERVICES	100,000		100,000
ALL OTHER	25,000		25,000
OTHER CORPS PAYMENTS		250,000	250,000
OTHER AGENCY PAYMENTS		75,000	75,000
COMMERCIAL COMMUNICATIONS	56,000		56,000
RENTS/UTILITIES	50,000		50,000
DEPRECIATION/PI/INS	65,000		65,000
TECH INDIRECT (CARRY OVER PRIOR YR)	150,000		150,000
TOTAL OTHER	756,000	325,000	1,081,000
SUB TOTAL ORGANIZATION	1,588,400	15,754,860	17,343,260
CONTRACT PAYMENTS (AE, CONST/RE)		1,431,640	1,431,640
GOVERNMENT ADMIN OVERHEAD		150,000	150,000
TOTAL ORGANIZATION	1,588,400	17,336,500	18,924,900

Note: Example shown may be used for initial/midyear operating budget

FYxx INITIAL BUDGET

ORGANIZATIONAL OPERATING BUDGET
 (TYPICAL TECH ELEMENT)
 PROJECTED COST SCHEDULE
 (CUMULATIVE)

DATE:

	OCT	NOV	DEC	JAN	FEB	MAR	APR	MAY	JUN	JUL	AUG	SEP
DIRECT COSTS:												
REGULAR LABOR	1,200,000	2,400,000	3,600,000	4,815,000	6,000,000	7,200,000	8,400,000	9,600,000	10,800,000	12,000,000	13,200,000	14,432,900
BORROWED LABOR	-	-	1,000	2,500	2,500	4,000	4,500	4,500	5,600	7,000	7,500	9,000
OVERTIME	-	-	-	300	350	350	350	350	350	350	350	960
BORROWED OVERTIME	-	-	-	-	-	-	-	-	-	-	-	-
AWARDS	-	500	500	500	1,500	1,500	1,500	1,500	1,500	2,000	2,000	2,000
TOTAL LABOR COSTS	1,200,000	2,400,500	3,601,500	4,818,300	6,004,350	7,205,850	8,406,350	9,606,350	10,807,450	12,009,350	13,209,850	14,444,860
TRAVEL	10,000	25,000	38,000	78,000	128,000	278,000	295,000	305,400	362,500	477,000	509,000	530,000
FACILITY CHARGES	10,000	25,000	35,000	50,000	60,000	75,000	100,000	125,000	150,000	200,000	225,000	250,000
MOTOR VEHICLE CHARGES	1,500	3,500	5,500	7,500	9,500	11,500	13,500	15,500	17,500	19,500	22,500	25,000
REPRODUCTION	-	7,800	9,000	12,000	13,500	15,000	18,000	18,500	21,000	24,000	28,000	30,000
ADP SERVICES	4,500	9,000	13,500	18,000	22,500	35,000	70,000	75,000	100,000	100,000	150,000	150,000
CONTRACT PAYMENTS (AE/COST/RE)	15,000	78,000	278,840	692,840	692,840	892,840	892,840	958,840	998,840	1,031,840	1,231,840	1,431,840
OTHER CORPS PAYMENTS	10,000	38,000	42,000	58,000	65,000	75,000	125,000	177,500	190,000	200,000	250,000	250,000
OTHER AGENCY PAYMENTS	9,000	25,000	30,000	48,000	52,000	58,000	80,000	85,000	70,000	70,000	75,000	75,000
OVERHEAD (G&A)	8,500	18,800	28,500	37,900	48,600	59,600	71,400	83,100	94,700	105,100	117,700	150,000
TOTAL DIRECT COSTS	1,268,500	2,630,400	4,079,840	5,820,340	7,098,090	8,705,590	10,049,890	11,429,990	12,811,790	14,238,590	15,818,690	17,336,500

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APPENDIX E

ORGANIZATIONAL OPERATING BUDGET (cont)

(TYPICAL TECH ELEMENT)

PROJECTED COST SCHEDULE

(CUMULATIVE)

Date:

FYxx INITIAL BUDGET

	OCT	NOV	DEC	JAN	FEB	MAR	APR	MAY	JUN	JUL	AUG	SEP
INDIRECT COSTS:												
REGULAR LABOR	66,000	134,000	200,000	267,000	334,000	400,500	467,000	535,000	600,300	667,000	773,700	800,600
BORROWED LABOR	-	-	-	-	-	-	-	-	-	-	-	-
OVERTIME	-	-	-	-	-	-	-	-	-	-	-	300
BORROWED OVERTIME	-	-	-	-	-	-	-	-	-	-	-	-
AWARDS	-	-	-	-	-	-	-	-	-	-	-	200
TOTAL LABOR COSTS	66,000	134,000	200,000	267,000	334,000	400,500	467,000	535,000	600,300	667,000	773,700	801,100
TRAVEL	0	200	200	500	500	500	500	1800	2500	2500	2800	3800
FACILITY CHARGES	-	-	-	-	-	-	-	-	-	-	2,000	2,000
MOTOR VEHICLE CHARGES	-	-	-	-	-	-	-	500	500	500	500	500
REPRODUCTION	-	500	1,000	1,500	2,000	2,500	3,000	3,500	4,000	4,000	4,000	5,000
ADP SERVICES	1,000	2,000	2,000	5,000	5,000	10,000	10,000	10,000	15,000	15,000	18,000	20,000
TUITION/BOOKS/MISC TRAINING	2,000	5,000	15,000	20,000	25,000	30,000	35,000	40,000	42,000	45,000	50,000	50,000
REAL ESTATE EXPENSE/TQSE/TA	-	-	-	-	-	15,000	15,000	15,000	30,000	30,000	30,000	30,000
TRANSP HHQ/HOLD BAGGAGE	-	-	-	-	15,000	20,000	20,000	35,000	35,000	45,000	45,000	45,000
TRANSPORATION OF THINGS	-	5,000	9,000	12,000	16,000	18,000	20,000	22,000	28,000	30,000	35,000	40,000
SUPPLIES AND MATERIALS	5,000	7,000	8,000	10,000	12,000	15,000	30,000	38,000	40,000	45,000	48,000	50,000
EQUIPMENT RENTAL	4,000	8,000	12,000	16,000	20,000	24,000	28,000	32,000	36,000	40,000	45,000	50,000
EQUIPMENT/FURNITURE	-	-	-	25,000	25,000	25,000	36,000	36,000	36,000	45,000	45,000	45,000
OTHER CONTRACTUAL SERVICES	-	-	25,000	25,000	32,000	32,000	32,000	40,000	62,000	78,000	90,000	100,000
ALL OTHER	-	-	8,000	8,000	12,000	12,000	12,000	15,000	18,000	18,000	23,000	25,000
COMMERICAL COMMUNICATIONS	5,000	10,000	15,000	20,000	25,000	30,000	35,000	38,000	43,000	47,000	50,000	56,000
RENTS/UTILITIES	4,000	8,300	12,500	16,700	20,800	25,000	29,200	33,300	37,500	41,700	45,800	50,000
DEPRECIATION/P/INS	65,000	65,000	65,000	65,000	65,000	65,000	65,000	65,000	65,000	65,000	65,000	65,000
PRIOR YR TECH INDIRECT (C/O)	50,000	100,000	150,000	150,000	150,000	150,000	150,000	150,000	150,000	150,000	150,000	150,000
TOTAL INDIRECT	202,000	345,000	522,700	641,700	759,300	874,500	987,700	1,110,100	1,244,800	1,370,700	1,522,800	1,588,400
TOTAL ALL COSTS	1,470,500	2,975,400	4,602,340	6,462,040	7,855,390	9,580,090	11,037,590	12,540,090	14,056,590	15,607,290	17,341,490	18,924,900

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APPENDIX F

Sample - Estimated Sources of Funding

May be used for initial or midyear operating budget reviews.

(1) Sources for civil revenue: Begin with the latest FORCON information and adjust by program, project and technical manager input.

(2) Sources for military revenue: CERRAMS, program budget guidance, IRP and FUDS work plans, and PPM and technical manager input.

(3) Sources for Revolving Fund Revenue: Support agreements for services such as personnel, finance, or contracting support provided to other Corps or DOD allotment holders. Include PRIP when elements of PRIP (such as installation of equipment) will be accomplished using in-house forces.

(4) Sources for Reimbursable Programs: EPA Superfund Line Item Review schedules, PPM and technical manager input.

Estimated Sources of Funding
FY xx
(\$ Thousands)

DISTRICT BUDGET FINANCED BY:

		C/O	ENG	RE	PLNG	PPMD	TOTALS
CIVIL							
96 X 3121	General Investigation		4,115	650	4,991	775	10,531
96 X 3122	Construction General	15,731	22,124	799	2,745	2,106	43,505
96 X3123	Operations & Maintenance General	18,571	11,013	413	409	85	30,491
96 X 3125	Flood Control & Coastal Emergencies	1,644	1,001				2,645
96 X 3126	Regulatory Program		2,503				2,503
96 X 5066	Hydraulic Mining in California, Debris	105	251				356
96 X 8862	Contributed Funds	2,339	2,503		2,879	57	7,778
96-13X1450	Operations, Research, and Facilities NOAA		251				251
96 X 3122	Construction General Appropriation Reimbursement	318	6,007	149		28	6,502
96 X 5152	M&O		251				251
96 X 4902	Revolving Fund Reimbursable & PRIP		138				138
TOTAL CIVIL		38,708	50,157	2,011	11,024	3,051	104,951
Military							
21 * 2020	Operation & Maintenance, Army	54,851	19,470	6,433		438	81,192
21 * 2050	Military Construction, Army	13,137	5,085			24	18,246
97 * 0103/0510	Base Realignment and Closure		518	2,542		830	3,890
57 * 3730	Military Construction, Air Force Reserve						-
21 * 7020	Family Housing, Army	215	1,017				1,232
97 * 0500	Military Constuction, DOD	6,573	9,895			49	16,517
57 * 3300	Military Construction, Air Force	16,162	4,507			170	20,839
21 * 2065	Operations & Maintenance, National Guard		218				218
21 * 2086	Military Construction, Army Reserve	2,594	155			650	3,399
21 X 4992	Army Industrial Fund					122	122
96 X 4090	Homeowners Assistance Program			91,607			91,607
	Non-Appropriated Fund Activity					24	24
97 X 0100	Operations & Maintenance, DOD						-
TOTAL DIRECT MILITARY		93,532	40,865	100,582	-	2,307	237,286
MILITARY REIMBURSABLE		28,768	8,988	780	356	171	39,063
TOTAL MILITARY		122,300	49,853	101,362	356	2,478	276,349
GRAND TOTAL FUNDS AVAILABLE FOR EXPENDITURE		161,008	100,010	103,373	11,380	5,529	381,300

SCHEDULE OF OBLIGATIONS
CIVIL WORKS
(%000)

ORGANIZATION:														Date:
DESCRIPTION	APPROP	FUND TYPE	OCT	NOV	DEC	JAN	FEB	MAR	APR	MAY	JUN	JUL	AUG	SEP
General Investigations	96 X 3121	Direct Reimb	575.8	1,151.7	1,727.5	2,303.3	2,879.2	3,455.0	4,030.8	4,606.7	5,182.5	5,758.3	6,334.2	6,910.0
			-	-	-	-	-	-	-	-	-	-	-	-
Construction General	96 X 3122	Direct Reimb	2,403.3	4,806.7	7,210.0	9,613.3	12,016.7	14,420.0	16,823.3	19,226.7	21,630.0	24,033.3	26,436.7	28,840.0
			2,152.8	4,305.7	6,458.5	8,611.3	10,764.2	12,917.0	15,069.8	17,222.7	19,375.5	21,528.3	23,681.2	25,834.0
Oper & Maint, General	96 X 3123	Direct Reimb	1,413.2	2,826.3	4,239.5	5,652.7	7,065.8	8,479.0	9,892.2	11,305.3	12,718.5	14,131.7	15,544.8	16,958.0
			-	-	-	-	-	-	-	-	-	-	-	-
Flood Cntl & Coastal Emer	96 X 3125	Direct Reimb	24.3	48.7	73.0	97.3	121.7	146.0	170.3	194.7	219.0	243.3	267.7	292.0
			0.2	0.3	0.5	0.7	0.8	1	1.2	1.3	1.5	1.7	1.8	2.0
Regulatory	96 X 3126	Direct Reimb	157.0	314.0	471.0	628.0	785.0	942.0	1,099.0	1,256.0	1,413.0	1,570.0	1,727.0	1,884.0
			-	-	-	-	-	-	-	-	-	-	-	-
Contributed Funds	96 X 8862	Direct	2,137.3	4,274.5	6,411.8	8,549.0	10,686.3	12,823.5	14,960.8	17,098.0	19,235.3	21,372.5	23,509.8	25,647.0
Maint & Oper of Dams	96 X 5125	Direct	23.3	46.7	70.0	93.3	116.7	140.0	163.3	186.7	210.0	233.3	256.7	280.0
Revolving Fund	96 X 4902	PRIP Reimb	-	-	-	-	-	-	-	-	-	-	-	-
			-	-	-	-	-	-	-	-	-	-	-	-
TOTAL CIVIL			8,887.2	17,774.6	26,661.8	35,548.9	44,436.4	53,323.5	62,210.7	71,098.1	79,985.3	88,872.4	97,759.9	106,647.0

1. Sources: Civil obligation/expenditure schedule (2101), PPMD, R.E. Div, and DA Intern proponent.
2. Schedule may be used for initial and midyear budget reviews.
3. Obligation plan should equal the sum of the organizational operating budgets.

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APPENDIX G

SCHEDULE OF OBLIGATIONS
MILITARY
(%000)

ORGANIZATION:														Date:
DESCRIPTION	APPROP	FUND TY	OCT	NOV	DEC	JAN	FEB	MAR	APR	MAY	JUN	JUL	AUG	SEP
Oper & Maint, Army	21 * 2020	Direct	789.4	1,578.8	2,368.3	3,157.7	3,947.1	4,736.5	5,525.9	6,315.3	7,104.8	7,894.2	8,683.6	9,473.0
Military Const, Army	21 * 2050	Direct	6,721.5	13,443.0	20,164.5	26,886.0	33,607.5	40,329.0	47,050.5	53,772.0	60,493.5	67,215.0	73,936.5	80,658.0
Oper & Maint, Army Natl Guard	21 * 2065	Direct	6,344.2	12,688.3	19,032.5	25,376.7	31,720.8	38,065.0	44,409.2	50,753.3	57,097.5	63,441.7	69,785.8	76,130.0
Oper & Maint, Army Reserve	21 * 2080	Direct	1.3	2.7	4.0	5.3	6.7	8.0	9.3	10.7	12.0	13.3	14.7	16.0
Military Const, Army Reserve	21 * 2080	Direct	372.5	745.0	1,117.5	1,490.0	1,862.5	2,235.0	2,607.5	2,980.0	3,352.5	3,725.0	4,097.5	4,470.0
Military Const, Family Housing	21 * 7020	Direct	839.7	1,679.3	2,519.0	3,358.7	4,198.3	5,038.0	5,877.7	6,717.3	7,557.0	8,396.7	9,236.3	10,076.0
Military Const, Air Force	57 * 3300	Direct	892.9	1,785.8	2,678.8	3,571.7	4,464.6	5,357.5	6,250.4	7,143.3	8,036.3	8,929.2	9,822.1	10,715.0
Military Const, A.F. Reserve	57 * 3330	Direct	-	-	-	-	-	-	-	-	-	-	-	-
Military Const, Air Nat'l Guard	57 * 3830	Direct	0.2	0.3	0.5	0.7	0.8	1.0	1.2	1.3	1.5	1.7	1.8	2.0
Military Const, DoD	97 * 0500	Direct	76.8	153.5	230.3	307.0	383.8	460.5	537.3	614.0	690.8	767.5	844.3	921.0
Sub-Total Direct Military			16,038.5	32,076.7	48,115.4	64,153.8	80,192.1	96,230.5	112,269.0	128,307.2	144,345.9	160,384.3	176,422.6	192,461.0
Work for Others														
Army			6,344.2	12,688.3	19,032.5	25,376.7	31,720.8	38,065.0	44,409.2	50,753.3	57,097.5	63,441.7	69,785.8	76,130.0
Air Force			0	0	0	0	0	0	0	0	0	0	0	0
Other Defense			0	0	0	0	0	0	0	0	0	0	0	0
Sub-Total Reimbursable			6,344.2	12,688.3	19,032.5	25,376.7	31,720.8	38,065.0	44,409.2	50,753.3	57,097.5	63,441.7	69,785.8	76,130.0
TOTAL MILITARY			22,382.7	44,765.0	67,147.9	89,530.5	111,912.9	134,295.5	156,678.2	179,060.5	201,443.4	223,826.0	246,208.4	268,591.0
GRAND TOTAL CIV & MIL			31,269.9	62,539.6	93,809.7	125,079.4	156,349.3	187,619.0	218,888.9	250,158.6	281,428.7	312,698.4	343,968.3	375,238.0

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SCHEDULE OF EXPENDITURES
CIVIL WORKS
(%000)

ORGANIZATION:														Date:
DESCRIPTION	APPROP	FUND TYPE	OCT	NOV	DEC	JAN	FEB	MAR	APR	MAY	JUN	JUL	AUG	SEP
General Investigations	96 X 3121	Direct	617.1	1,234.3	1,851.5	2,468.7	3,085.8	3,703.0	4,320.2	4,937.3	5,554.5	6,171.7	6,788.8	7,406.0
		Reimb	41.7	83.3	125.0	166.7	208.3	250.0	291.7	333.3	375.0	416.7	458.3	500.0
Construction General	96 X 3122	Direct	2,441.9	4,883.8	7,325.8	9,767.7	12,209.6	14,651.5	17,093.4	19,535.3	21,977.3	24,419.2	26,861.1	29,303.0
		Reimb	2,152.8	4,305.7	6,458.5	8,611.3	10,764.2	12,917.0	15,069.8	17,222.7	19,375.5	21,528.3	23,681.2	25,834.0
Oper & Maint, General	96 X 3123	Direct	1,413.2	2,826.3	4,239.5	5,652.7	7,065.8	8,479.0	9,892.2	11,305.3	12,718.5	14,131.7	15,544.8	16,958.0
		Reimb	-	-	-	-	-	-	-	-	-	-	-	-
Flood Cntl & Coastal Emer	96 X 3125	Direct	24.9	49.8	74.8	99.7	124.6	149.5	174.4	199.3	224.3	249.2	274.1	299.0
		Reimb	0.2	0.3	0.5	0.7	0.8	1	1.2	1.3	1.5	1.7	1.8	2.0
Regulatory	96 X 3126	Direct	157.0	314.0	471.0	628.0	785.0	942.0	1,099.0	1,256.0	1,413.0	1,570.0	1,727.0	1,884.0
		Reimb	-	-	-	-	-	-	-	-	-	-	-	-
Contributed Funds	96 X 8862	Direct	2,140.2	4,280.3	6,420.5	8,560.7	10,700.8	12,741.0	14,981.2	17,121.3	19,261.5	21,401.7	23,541.8	25,682.0
Maint & Oper of Dams	96 X 5125	Direct	23.3	46.7	70.0	93.3	116.7	140.0	163.3	186.7	210.0	233.3	256.7	280.0
Revolving Fund	96 X 4902	PRIP	-	-	-	-	-	-	-	-	-	-	-	-
		Reimb	-	-	-	-	-	-	-	-	-	-	-	-
TOTAL CIVIL			9,012.3	18,024.5	27,037.1	36,049.5	45,061.6	53,974.0	63,086.4	72,098.5	81,111.1	90,123.5	99,135.6	108,148.0

1. Sources: Civil obligation/expenditure schedule (2101), PPMD, R.E. Div, and DA Intern proponent.
2. Schedule may be used for initial and midyear budget reviews.
3. Expenditure plan should equal the organizational operating budgets.

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APPENDIX B

EP 37-1-3
1 May 98

SCHEDULE OF EXPENDITURES MILITARY (%000)														
ORGANIZATION:														Date:
DESCRIPTION	APPROP	FUND TY	OCT	NOV	DEC	JAN	FEB	MAR	APR	MAY	JUN	JUL	AUG	SEP
Oper & Maint, Army	21 * 2020	Direct	804.4	1,608.8	2,413.3	3,217.7	4,022.1	4,826.5	5,630.9	6,435.3	7,239.8	8,044.2	8,848.6	9,653.0
Military Const, Army	21 * 2050	Direct	10,637.1	21,274.2	31,911.3	42,548.3	53,185.4	63,822.5	74,459.6	85,096.7	95,733.8	106,370.8	117,007.9	127,645.0
Oper & Maint, Army Natl Guard	21 * 2065	Direct	6,344.2	12,688.3	19,032.5	25,376.7	31,720.8	38,065.0	44,409.2	50,753.3	57,097.5	63,441.7	69,785.8	76,130.0
Oper & Maint, Army Reserve	21 * 2080	Direct	62.3	124.7	187.0	249.3	311.7	374.0	436.3	498.7	561.0	623.3	685.7	748.0
Military Const, Army Reserve	21 * 2080	Direct	492.8	985.7	1,478.5	1,971.3	2,464.2	2,957.0	3,449.8	3,942.7	4,435.5	4,928.3	5,421.2	5,914.0
Military Const, Family Housing	21 * 7020	Direct	1,439.7	2,879.3	4,319.0	5,758.7	7,198.3	8,638.0	10,077.7	11,517.3	12,957.0	14,396.7	15,836.3	17,276.0
Military Const, Air Force	57 * 3300	Direct	985.3	1,970.5	2,955.8	3,941.0	4,926.3	5,911.5	6,896.8	7,882.0	8,867.3	9,852.5	10,837.8	11,823.0
Military Const, A.F. Reserve	57 * 3330	Direct	48.0	96.0	144.0	192.0	240.0	288.0	336.0	384.0	432.0	480.0	528.0	576.0
Military Const, Air Nat'l Guard	57 * 3830	Direct	1.2	2.3	3.5	4.7	5.8	7.0	8.2	9.3	10.5	11.7	12.8	14.0
Military Const, DoD	97 * 0500	Direct	935.6	1,871.2	2,806.8	3,742.3	4,677.9	5,613.5	6,549.1	7,484.7	8,420.3	9,355.8	10,291.4	11,227.0
Sub-Total Direct Military			21,750.6	43,501.0	65,251.7	87,002.0	108,752.5	130,503.0	152,253.6	174,004.0	195,754.7	217,505.0	239,255.5	261,006.0
Work for Others														
Army			6,344.2	12,688.3	19,032.5	25,376.7	31,720.8	38,065.0	44,409.2	50,753.3	57,097.5	63,441.7	69,785.8	76,130.0
Air Force			-	-	-	-	-	-	-	-	-	-	-	-
Other Defense			516.7	1,033.3	1,550.0	2,066.7	2,583.3	3,100.0	3,616.7	4,133.3	4,650.0	5,166.7	5,683.3	6,200.0
Sub-Total Reimbursable			6,860.9	13,721.6	20,582.5	27,443.4	34,304.1	41,165.0	48,025.9	54,886.6	61,747.5	68,608.4	75,469.1	82,330.0
TOTAL MILITARY			28,611.5	57,222.6	85,834.2	114,445.4	143,056.6	171,668.0	200,279.5	228,890.6	257,502.2	286,113.4	314,724.6	343,336.0
GRAND TOTAL CIV & MIL			37,623.8	75,247.1	112,871.3	150,494.9	188,118.2	225,642.0	263,365.9	300,989.1	338,613.3	376,236.9	413,860.2	451,484.0

SCHEDULE OF OBLIGATIONS & EXPENDITURES
REVOLVING FUND
(%000)

Date:

DESCRIPTION		OCT	NOV	DEC	JAN	FEB	MAR	APR	MAY	JUN	JUL	AUG	SEP
TECHNICAL													
	PPMD												
	Obligations	225.0	455.0	676.0	966.0	1,256.0	1,546.0	1,836.0	2,126.0	2,396.0	2,666.0	2,946.0	3,221.0
	Expenditures	224.6	449.2	673.8	962.6	1,251.4	1,540.2	1,829.0	2,117.8	2,406.6	2,663.3	2,920.0	3,209.0
	Income	175.0	365.0	585.0	765.0	1,045.0	1,335.0	1,635.0	1,985.0	2,335.0	2,635.0	2,925.0	3,209.0
	Projected Balance	(49.6)	(84.2)	(88.8)	(197.6)	(206.4)	(205.2)	(194.0)	(132.8)	(71.6)	(28.3)	5.0	0.0
REAL ESTATE													
	Obligations	180.0	360.0	540.0	765.0	990.0	1,220.0	1,445.0	1,670.0	1,896.0	2,121.0	2,321.0	2,546.0
	Expenditures	175.4	350.8	526.2	751.7	977.2	1,202.7	1,428.2	1,653.7	1,879.2	2,079.6	2,280.0	2,506.0
	Income	160.0	320.0	480.0	720.0	960.0	1,185.0	1,435.0	1,660.0	1,890.0	2,120.0	2,310.0	2,506.0
	Projected Balance	(15.4)	(30.8)	(46.2)	(31.7)	(17.2)	(17.7)	6.8	6.3	10.8	40.4	30.0	-
OPERATIONS													
	Obligations	460.0	920.0	1,380.0	1,965.0	2,550.0	3,135.0	3,720.0	4,305.0	4,890.0	5,410.0	5,930.0	6,515.0
	Expenditures	454.9	909.8	1,364.7	1,949.6	2,534.5	3,119.4	3,704.3	4,289.2	4,874.1	5,394.0	5,913.9	6,499.0
	Income	480.0	930.0	1,380.0	1,755.0	2,205.0	2,685.0	3,235.0	3,935.0	4,635.0	5,285.0	5,935.0	6,499.0
	Projected Balance	25.1	20.2	15.3	(194.6)	(329.5)	(434.4)	(469.3)	(354.2)	(239.1)	(109.0)	21.1	0.0
PLANNING													
	Obligations	227.5	455.0	682.5	977.5	1,272.5	1,565.0	1,857.8	2,157.1	2,449.6	2,709.6	2,969.6	3,259.6
	Expenditures	227.5	455.0	682.5	975.0	1,267.5	1,560.0	1,852.5	2,145.0	2,397.9	2,657.9	2,917.9	3,250.0
	Income	200.0	425.0	655.0	955.0	1,230.0	1,490.0	1,790.0	2,090.0	2,415.0	2,740.0	3,015.0	3,250.0
	Projected Balance	(27.5)	(30.0)	(27.5)	(20.0)	(37.5)	(70.0)	(62.5)	(55.0)	17.1	82.1	97.1	-
ENGINEERING													
	Obligations	1,270.0	2,547.0	3,824.0	5,469.0	7,129.0	8,774.0	10,419.0	12,064.0	13,706.0	15,156.0	16,616.0	18,266.0
	Expenditures	1,277.1	2,554.2	3,831.3	5,473.3	7,115.3	8,757.3	10,399.3	12,041.3	13,683.3	15,142.9	16,602.5	18,245.0
	Income	1,100.0	2,200.0	3,300.0	4,800.0	6,500.0	8,150.0	9,900.0	11,700.0	13,700.0	15,300.0	16,700.0	18,245.0
	Projected Balance	(177.1)	(354.2)	(531.3)	(673.3)	(615.3)	(607.3)	(499.3)	(341.3)	16.7	157.1	97.5	-
TOTAL TECHNICAL													
	Obligations	2,362.5	4,737.0	7,102.5	10,142.5	13,197.5	16,240.0	19,277.8	22,322.1	25,337.6	28,062.6	30,782.6	33,807.6
	Expenditures	2,359.5	4,719.0	7,078.5	10,112.2	13,145.9	16,179.6	19,213.3	22,247.0	25,241.1	27,937.7	30,634.3	33,709.0
	Income	2,115.0	4,240.0	6,400.0	8,995.0	11,940.0	14,845.0	17,995.0	21,370.0	24,975.0	28,080.0	30,885.0	33,709.0
	Projected Balance	(244.5)	(479.0)	(678.5)	(1,117.2)	(1,205.9)	(1,334.6)	(1,218.3)	(877.0)	(266.1)	142.3	250.7	0.0

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APPENDIX I

EP 37-1-3
1 May 98

SCHEDULE OF OBLIGATIONS & EXPENDITURES REVOLVING FUND (cont) (%000)													
											Date:		
DESCRIPTION		OCT	NOV	DEC	JAN	FEB	MAR	APR	MAY	JUN	JUL	AUG	SEP
G&A OVERHEAD													
EXECUTIVE	Obligations	15.8	31.6	47.4	67.7	88.0	108.3	128.6	148.9	169.2	187.2	203.0	225.0
	Expenditures	14.6	29.2	43.8	62.6	81.4	100.2	119.0	137.8	156.6	173.3	190.0	209.2
EQUAL EMPLOYMENT	Obligations	9.1	18.2	27.3	39.0	50.7	62.4	74.1	85.8	97.5	107.9	118.3	130.0
	Expenditures	8.7	17.4	26.1	37.3	48.5	59.7	70.9	82.1	93.3	103.3	113.3	124.8
RESOURCE MANAGEMENT	Obligations	65.1	130.2	195.3	279.0	362.7	446.4	530.1	613.8	697.5	771.9	846.3	930.0
	Expenditures	64.6	129.2	193.8	276.9	360.0	443.1	526.2	609.3	692.4	766.2	840.0	922.9
OFFICE OF COUNSEL	Obligations	60.2	120.4	180.6	258.0	335.4	412.8	490.2	567.6	645.0	713.8	782.6	860.0
	Expenditures	60.0	120.0	180.0	257.2	334.4	411.6	488.8	566.0	643.2	708.7	774.2	857.3
INTERNAL REVIEW	Obligations	12.7	25.4	38.1	54.4	70.7	87.0	103.3	119.6	135.9	150.4	164.9	181.3
	Expenditures	12.7	25.4	38.1	54.4	70.7	87.0	103.3	119.6	135.9	150.4	164.9	181.3
PUBLIC AFFAIRS	Obligations	8.9	17.8	26.7	38.2	49.7	61.2	72.7	84.2	95.7	105.9	116.1	127.8
	Expenditures	8.9	17.8	26.7	38.2	49.7	61.2	72.7	84.2	95.7	105.9	116.1	127.8
HUMAN RESOURCES	Obligations	46.2	92.4	138.6	198.0	257.4	316.8	376.2	435.6	495.0	547.8	600.6	660.0
	Expenditures	45.6	91.2	136.8	195.5	254.2	312.9	371.6	430.3	489.0	541.2	593.4	652.0
SAFETY	Obligations	14.0	28.0	42.0	60.0	78.0	96.0	114.0	132.0	150.0	166.0	182.0	200.0
	Expenditures	14.0	28.0	42.0	60.0	78.0	96.0	114.0	132.0	150.0	166.0	182.0	200.0
INFORMATION MGMT	Obligations	65.8	131.6	197.4	282.0	366.6	451.2	535.8	620.4	705.0	780.2	855.4	940.0
	Expenditures	64.8	129.6	194.4	277.7	361.0	444.3	527.6	610.9	694.2	768.2	842.2	925.4
LOGISTICS	Obligations	44.1	88.2	132.3	189.0	245.7	302.4	359.1	415.8	472.5	522.9	573.3	630.0
	Expenditures	43.0	86.0	129.0	184.3	239.6	294.9	350.2	405.5	460.8	509.9	559.0	614.0
CONTRACTING	Obligations	142.1	284.2	426.3	609.0	791.7	974.4	1,157.1	1,339.8	1,522.5	1,684.9	1,847.3	2,030.0
	Expenditures	140.9	281.8	422.7	603.9	785.1	966.3	1,147.5	1,328.7	1,509.9	1,670.9	1,831.9	2,013.2
TOTAL G&A OVERHEAD	Obligations	484.0	968.0	1,452.0	2,074.3	2,696.6	3,318.9	3,941.2	4,563.5	5,185.8	5,738.9	6,289.8	6,914.1
	Expenditures	477.8	955.6	1,433.4	2,048.0	2,662.6	3,277.2	3,891.8	4,506.4	5,121.0	5,664.0	6,207.0	6,827.9
Beginning Balance (Gain(loss))	Beginning Bal	(23.0)											
INCOME PROJECTIONS		435.0	870.0	1,305.0	1,926.0	2,547.0	3,168.0	3,789.0	4,410.0	4,962.0	5,514.0	6,066.0	6,850.9
ACCOUNT BALANCE PROJECTION		65.8	108.6	151.4	145.0	138.6	132.2	125.8	119.4	182.0	173.0	164.0	0.0

SCHEDULE OF OBLIGATIONS & EXPENDITURES
 REVOLVING FUND (cont)
 (%000)

Date:

DESCRIPTION		OCT	NOV	DEC	JAN	FEB	MAR	APR	MAY	JUN	JUL	AUG	SEP
FACILITIES													
COMMUNICATIONS	Obligations	84.9	169.8	254.7	339.6	424.5	509.4	594.3	679.2	764.1	849.0	933.9	1,018.8
	Expenditures	84.9	169.8	254.7	339.6	424.5	509.4	594.3	679.2	764.1	849.0	933.9	1,018.8
	Income	84.9	169.8	254.7	339.6	424.5	509.4	594.3	679.2	764.1	849.0	933.9	1,018.8
	Projected Balance	-	-	-	-	-	-	-	-	-	-	-	-
AUTOMATION SUPPORT	Obligations	65.0	131.0	195.0	283.0	373.0	463.0	548.0	633.0	713.0	787.0	861.0	935.0
	Expenditures	64.7	129.4	194.1	277.4	360.7	444.0	527.3	610.6	693.9	767.9	841.9	926.9
	Income	60.0	120.0	180.0	265.0	350.0	435.0	520.0	610.0	694.0	776.0	851.0	926.9
	Projected Balance	(4.7)	(9.4)	(14.1)	(12.4)	(10.7)	(9.0)	(7.3)	(0.6)	0.1	8.1	9.1	-
AUDIO VISUAL	Obligations	25.0	48.0	71.0	94.0	117.0	137.0	160.0	183.0	206.0	229.0	252.0	275.0
	Expenditures	22.7	45.4	68.1	90.8	113.5	136.2	158.9	181.6	204.3	227.0	249.7	272.4
	Income	18.0	36.0	56.0	81.0	106.0	131.0	154.0	179.0	204.0	225.0	249.0	272.4
	Projected Balance	(4.7)	(9.4)	(12.1)	(9.8)	(7.5)	(5.2)	(4.9)	(2.6)	(0.3)	(2.0)	(0.7)	0.0
RADIO SHOP	Obligations	15.0	30.0	46.0	62.0	79.0	96.0	111.0	127.0	143.0	160.0	178.0	192.0
	Expenditures	15.0	30.0	45.0	61.0	77.0	93.0	109.0	125.0	142.0	159.0	174.0	189.0
	Income	15.0	31.0	45.0	63.0	78.0	93.0	107.0	122.0	138.0	156.0	174.0	189.0
	Projected Balance	-	1.0	-	2.0	1.0	-	(2.0)	(3.0)	(4.0)	(3.0)	-	-
PHOTO LAB	Obligations	10.0	20.0	30.0	40.0	50.0	60.0	70.0	80.0	90.0	100.0	110.0	120.0
	Expenditures	10.0	20.0	30.0	40.0	50.0	60.0	70.0	80.0	90.0	100.0	110.0	120.0
	Income	8.0	17.0	27.0	38.0	49.0	59.0	71.0	82.0	91.0	100.0	109.0	120.0
	Projected Balance	(2.0)	(3.0)	(3.0)	(2.0)	(1.0)	(1.0)	1.0	2.0	1.0	-	(1.0)	-
TOTAL FACILITIES	Obligations	199.9	398.8	596.7	818.6	1,043.5	1,265.4	1,483.3	1,702.2	1,916.1	2,125.0	2,334.9	2,540.8
	Expenditures	197.3	394.6	591.9	808.8	1,025.7	1,242.6	1,459.5	1,676.4	1,894.3	2,102.9	2,309.5	2,527.1
	Income	185.9	373.8	562.7	786.6	1,007.5	1,227.4	1,446.3	1,672.2	1,891.1	2,106.0	2,316.9	2,527.1
	Projected Balance	(11.4)	(20.8)	(29.2)	(22.2)	(18.2)	(15.2)	(13.2)	(4.2)	(3.2)	3.1	7.4	0.0
GRAND TOTAL REVOLVING FUND													
	Obligations	3,046.4	6,103.8	9,151.2	13,035.4	16,937.6	20,824.3	24,702.3	28,587.8	32,439.5	35,926.5	39,407.3	43,262.5
	Expenditures	3,034.6	6,069.2	9,103.8	12,969.0	16,834.2	20,699.4	24,564.6	28,429.8	32,256.4	35,704.6	39,150.8	43,064.0
	Income	2,712.9	5,460.8	8,244.7	11,684.6	15,471.5	19,217.4	23,207.3	27,429.2	31,805.1	35,677.0	39,244.9	43,064.0
	Projected Balance	(190.1)	(391.2)	(556.3)	(994.4)	(1,085.5)	(1,217.6)	(1,105.7)	(761.8)	(87.3)	318.4	422.1	0.0

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OPERATING BUDGET - FY xx

SUMMARY LEVEL OPERATING BUDGET

ORGANIZATION	REGULAR	LABOR OVERTIME	TRAVEL & TRANSP	OTHER	CONTRACT COSTS	TOTAL BUDGET	MANPOWER ALLOCATION
ADVISORY & ADMINISTRATIVE STAFF							
EXECUTIVE OFFICE	209,190	3,000	22,500	351,295		585,985	2.80
EQUAL EMPLOYMENT	124,835	1,800	20,800	80,963		228,398	1.80
RESOURCE MANAGEMENT	922,920	44,000	50,056	132,239		1,149,215	17.30
OFFICE OF COUNSEL	857,335	22,000	41,000	199,789		1,120,124	13.70
INTERNAL REVIEW	181,252	0	8,250	16,521		206,023	2.70
PUBLIC AFFAIRS	127,743	3,000	5,507	47,574		183,824	2.80
HUMAN RESOURCES	652,000	56,400	30,390	409,667		1,148,457	12.00
SAFETY	199,058	2,000	9,615	175,976		386,649	2.80
INFORMATION MANAGEMENT	925,391	25,000	23,087	1,075,531		2,049,009	29.30
LOGISTICS MANAGEMENT	613,972	8,500	20,000	372,007		1,014,479	11.30
CONTRACTING	2,013,208	60,000	19,500	493,866		2,586,574	43.00
COMMON SENSE MANAGEMENT	279,400	0	25,000	191,205		495,605	
SUBTOTAL ADV & ADMIN	7,106,304	225,700	275,705	3,546,633		11,154,342	139.50
DISTRICT MISCELLANEOUS EXPENSE				150,969		150,969	
PRO RATA EXPENSE				949,000		949,000	
TOTAL ADV & ADMIN	7,106,304	225,700	275,705	4,646,602		12,254,311	139.50
TECHNICAL STAFF							
ENGINEERING & PLANNING	16,712,502	363,200	622,586	3,797,033		21,495,321	297.60
CON-OPS (CONSTRUCTION)	1,019,741	1,500	36,500	189,689		1,247,430	409.90
CON-OPS (OPERATIONS)	2,120,484	23,770	128,935	499,066		2,772,255	
CON-OPS (REGULATORY)	1,412,580	13,000	65,000	464,403		1,954,983	
CON-OPS (READINESS)	328,964	4,800	16,120	176,753		526,637	
REAL ESTATE	2,034,606	20,000	37,176	414,728		2,506,510	36.60
VALUE ENGINEERING	333,290	3,000	36,000	46,896		419,186	5.00
PROGRAMS & PROJECT MANAGEMENT	2,615,305	48,477	122,082	423,200		3,209,064	40.80
SUBTOTAL TECHNICAL	26,577,472	477,747	1,064,399	6,011,768		34,131,386	789.90
TOTAL DISTRICT OFFICE	33,683,776	703,447	1,340,104	10,658,370		46,385,697	929.40

Note: A revised budget must be prepared and commander's approval obtained whenever a change to the operating budget is recommended by the PBAC

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APPENDIX J

EP 37-1-3
1 May 98

OPERATING BUDGET - FY xx (cont)

ORGANIZATION	REGULAR	LABOR OVERTIME	TRAVEL & TRANSP	OTHER	CONTRACT COSTS	TOTAL BUDGET
FIELD OFFICES						
CON-OPS (CONSTRUCTION)	4,656,356	25,000	95,225	1,137,851		5,914,432
CON-OPS (OPERATIONS)	12,020,042	215,150	246,250	3,914,459		16,395,901
TOTAL FIELD OFFICES	16,676,398	240,150	341,475	5,052,310		22,310,333
CONTRACT ITEMS						
RE LAND, LEASE PYMTS & CONTR					2,852,000	2,852,000
CONSTRUCTION - CONTR EARN & GFM					157,658,000	157,658,000
ENGINEERING - AE & SURVEY					54,045,000	54,045,000
OPERATION & MAINTENANCE - OTHER CONTR					2,941,000	2,941,000
TOTAL CONTRACT					217,496,000	217,496,000
GRAND TOTAL OPERATING BUDGET	50,360,174	943,597	1,681,579	15,710,680	217,496,000	286,192,030
SHOP & FACILITY ACCOUNTS						
(DISTRIBUTION OF THESE COSTS ARE INCLUDED IN THE OPERATING BUDGET)						
RADIO SHOP	95,780	1,000	12,140	79,760		188,680
COMMUNICATIONS	205,330	1,000	6,290	806,449		1,019,069
CEAP	0	0	0	1,000,000		1,000,000
AUTOMATION SUPPORT	49,622	1,000	2,164	872,919		925,705
AUDIO VISUAL	140,126	1,000	1,470	130,593		273,189
PHOTO LAB	32,580	1,800	1,650	83,045		119,075
REPRODUCTION (DPS)	0	0	0	783,210		783,210
REPRODUCTION	17,060	0	0	56,867		73,927
TOTAL SHOP & FACILITY	540,498	5,800	23,714	3,812,843		4,382,855

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SUBMITTED BY _____

RECOMMEND APPROVAL _____

DEPUTY DISTRICT ENGINEER
FOR PROJECT MANAGEMENT

DATE _____

DATE _____

RECOMMEND APPROVAL _____

APPROVED _____

COLONEL, EN

DATE _____

DATE _____

FYxx OPERATING BUDGET FINANCED BY:

	AMOUNT
CIVIL	
96X3121 GENERAL INVESTIGATIONS	1,828,000
96X3122 CONSTRUCTION GENERAL	15,419,000
96X3122 (R) CONSTRUCTION GENERAL (REIMB)	26,455,000
96X3123 OPERATION & MAINTENANCE GENERAL	36,795,000
9633123 EMERGENCY OPERATION & MAINTENANCE GENERAL	2,801,000
96X3125 FLOOD CONTROL & COASTAL EMERGENCIES	20,031,000
96X3126 REGULATORY FUNCTIONS	1,989,000
96X8862 RIVER & HARBOR CONTRIBUTED FUNDS	2,950,000
96X4902 REVOLVING FUND (REIMB)	16,000
TOTAL CIVIL	108,284,000
MILITARY	
21-2020 OPERATION & MAINTENANCE, ARMY	47,939,000
21-2050 MILITARY CONSTRUCTION, ARMY	33,361,030
21-2050 (R) MILITARY CONSTRUCTION, ARMY (REIMB)	38,406,000
21-2086 MILITARY CONSTRUCTION, ARMY RESERVE	10,000
21-7020 FAMILY HOUSING, ARMY	7,287,000
57-3300 MILITARY CONSTRUCTION, AIR FORCE	39,570,000
97-0103 ARMY BRAC	582,000
97-0500 DEPARTMENT OF DEFENSE MEDICAL	10,581,000
97-0510 AIR FORCE BRAC	172,000
TOTAL MILITARY	177,908,030
GRAND TOTAL	286,192,030

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APPENDIX K

SAMPLE MISSION STATEMENT

The U.S. Army Engineer District, xxxxxxxxx is an operating component of the xxxxxxxx Division, responsible for providing support in New Mexico, Southeast Colorado, and West Texas. Within this area, it is the xxxxxxxxxx District's mission to:

- a. Plan, design, and construct authorized water resource projects.
- b. Operate and maintain flood control facilities and related recreation areas.
- c. Provide flood plain management services to Federal agencies, state and local governments, and individuals. Provide planning assistance to states. Conduct studies of water resource needs. Develop data relative to flooding potential and recent flood events.
- d. Plan, conduct, and participate in training and exercises to maintain a high level of readiness and respond to a full spectrum of emergency situations including natural disasters and national security emergencies.
- e. Maintain contacts with other agencies such as FEMA, state and local agencies, elected officials, and appropriate U.S. Army Commands to assure that USACE emergency management program objectives are properly coordinated and integrated both before and during either a natural disaster or a mobilization.
- f. Acquire, manage, and dispose of real property for civil works projects, military activities, and other Government agencies.
- g. Administer laws concerning the regulation of activities in waters of the U.S. including wetlands.
- h. Design and construct facilities for Air Force and Reserve Forces in New Mexico.
- i. Administer and execute the Support for Others Program.
- j. Administer and execute the hazardous/toxic waste remediation program.
- k. Perform any other mission assigned by law.

OVERHEAD RATE COMPUTATIONS

ORGANIZATION/ACTIVITY	ESTIMATED LABOR DOLLARS	OTHER DEPT OVHD COSTS	TOTAL DEPT OVHD COSTS	DEPT OVERHEAD RATES
TECHNICAL OFFICES				
CIVIL DIRECT	0			
MILITARY DIRECT	150			
DEPARTMENTAL INDIR	0	0	0	0.00%
OPERATIONS DIVISION				
CIVIL DIRECT	500			
MILITARY DIRECT	0			
DEPARTMENTAL INDIR	81	20	101	20.20%
ENGINEERING DIVISION				
CIVIL DIRECT	700			
MILITARY DIRECT	1570			
DEPARTMENTAL INDIR	600	1000	1600	70.48%
CONSTRUCTION DIVISION				
CIVIL DIRECT	127			
MILITARY DIRECT	667			
DEPARTMENTAL INDIR	119	144	263	33.12%
REAL ESTATE DIVISION				
CIVIL DIRECT	100			
MILITARY DIRECT	250			
DEPARTMENTAL INDIR	70	50	120	34.29%
PLANNING DIVISION				
CIVIL DIRECT	480			
MILITARY DIRECT	0			
DEPARTMENTAL INDIR	80	100	180	37.50%
PROG/PROJ MGMT DIVISION				
CIVIL DIRECT	200			
MILITARY DIRECT	200			
DEPARTMENTAL INDIR	230	110	340	85.00%
FIELD OFFICES				
CIVIL DIRECT	650			
MILITARY DIRECT	1300			
DEPARTMENTAL INDIR	400	30	430	22.05%
OPERATIONS DIV				
CIVIL DIRECT	2438			
MILITARY DIRECT	0			
DEPARTMENTAL INDIR	0	0	0	0.00%
FACILITY ACCOUNTS (CIVIL)	810			

G & A RATE (CIVIL) =	$\frac{A + B}{\text{TOTAL CIVIL DIRECT LABOR COSTS}}$
G & A RATE (MIL) =	$\frac{A + C}{\text{TOTAL MIL DIRECT LABOR COSTS}}$
COMPOSITE G&A =	$\frac{A + B + C}{\text{TOTAL DIRECT LABOR COSTS}}$

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APPENDIX L

		% OF TOTAL DISTRICT	A ESTIMATED G&A OVERHEAD COSTS (CIV/ML)	B ESTIMATED G&A OVERHEAD COSTS (CIV)	C ESTIMATED G&A OVERHEAD COSTS (MIL)	TOTAL ESTIMATED G&A COSTS	G&A OVERHEAD RATE %
SUBTOTAL CIVIL	6005	59.21%	888	245	0	1133	18.9%
SUBTOTAL MILITARY	4137	40.79%	612	0	100	712	17.2%
TOTAL DIRECT	10142	100.00%	1500	245	100	1845	18.2%

**DIVISION OFFICE
PROPOSED FY xx BUDGET**

							Reimbursable Programs					TOTAL
	Civil O&M	GE	FCCE	O&M, Army	Army IRP	FUDS	Superfund	RCC	Payroll	CETAL	Collab Eff Master Man	
FTE	2.0	51.0	1.0	23.0	3.2	3.5	2.0	10.3	1.0	2.0	8.0	107.0
Labor	92,300	3,912,000	75,300	1,464,400	225,600	241,750	105,300	888,700	56,500	144,400	584,400	7,790,650
Awards	1,400	63,000	1,300	19,400	5,400	5,600	1,800	5,200	1,200	2,500	10,000	116,800
Travel	6,000	165,000	5,000	70,000	37,500	34,000	10,000	18,000	3,000	5,000	20,000	373,500
Training	500	15,000	500	10,000	3,000	5,000	3,000	4,200	1,300	2,000	3,000	47,500
Misc Equip		10,000		5,000	10,000	13,000	0	60,000	0	1,650	10,000	109,650
Communications	1,800	45,000	900	23,400	2,700	3,600	2,700	11,900	800	10,000	7,800	110,600
Rent	7,800	194,200	3,900				11,700	54,400	3,900		38,900	314,800
ADP Services	1,600	38,800	800	20,200	2,400	3,200	2,400	11,900	800	1,600	7,800	91,500
District Support	7,200	213,600	3,600	92,600	10,700	14,300	10,700	49,900	3,600	7,200	35,600	449,000
Division Aircraft	1,900	79,600	1,000	24,700	2,900	3,800	2,900	13,300	0	0	9,500	139,600
PCS	0	40,000	0	0	0	0	0	0	0	0	0	40,000
S&S, Ofc Maint		425,000		174,000	20,000	19,000	19,500	325,000	6,900	14,170	58,000	1,061,570
	120,500	5,201,200	92,300	1,903,700	320,200	343,250	170,000	1,442,500	78,000	188,520	785,000	10,645,170
Available	120,500	5,083,000	92,300	1,894,000	400,000	727,000	158,010	1,442,500	78,000	188,520	900,000	11,083,830
Support by Others					75,000	378,000					115,000	568,000
Excess (Shortfall)	0	(118,200)	0	(9,700)	4,800	5,750	(11,990)	0	0	0	0	(129,340)
	Withhold	267,000										

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APPENDIX M

EP 37-1-3
1 May 98

APPENDIX N

SAMPLE MID-YEAR REVIEW LETTER

CEXXX-RM-B (1-1e)

MEMORANDUM FOR Division/Office Chiefs

Subject: FY xx Mid-Year Review

1. References:

- a. Memorandum CEXXX-RM-B, 8 Aug XX, Subject: FYxx Operating Budgets
- b. CEFMS 117 Operating Budget Users Manual
- c. EP 37-1-3, Budget Officer's Handbook
- d. ER 37-1-24, Operating Budget

2. This memorandum addresses the revision of operating budgets for FYxx. Each division/office should revise their respective operating budget requirements in accordance with the guidelines enclosed (enclosure 1).

3. The purpose of the operating budget is threefold. First, it ensures that sufficient resources are available to accomplish our mission effectively. Second, it demonstrates that procedures are in place to control our cost of doing business. Third, it allows a consistent method of establishing and reviewing overhead rates.

4. Operating budget revisions are to be prepared utilizing CEFMS. All proposed changes must be entered in CEFMS no later than 15 April XX. One on one assistance will be available, if needed, to help you with the CEFMS input.

5. The POC for this budget call is Mr. Calculator (xxx-7286).

FOR THE COMMANDER:

3 Encls

Xxxxx XXXXXXX
Chief, Resource Management Office

APPENDIX O

SAMPLE - PBAC APPOINTMENT MEMORANDUM

CEXXX-DE (37-1-24)

APPT MEMO XX-23
5 Sep XX

MEMORANDUM FOR SEE DISTRIBUTION

SUBJECT: Appointment of Program Budget Advisory Committee (PBAC)

1. Effective immediately, the following individuals are appointed or reaffirmed as members of the PBAC Committee.

Commander	Chairperson
Dep Dist Engr for Proj Mgmt	Vice-Chairperson
Deputy Commander	Vice-Chairperson
Chief, Engr & Plng Division	Member
Chief, Con-Ops Division	Member
Chief, Real Estate Division	Member
Chief, Resource Mgmt Office	Member
Chief, Information Mgmt Office	Member
Chief, Logistics Mgmt Office	Member
Chief, Contracting Division	Member
Chief, Personnel Office	Advisor
Budget Officer	Advisor

2. Authority is ER 37-1-24.

3. Purpose is to make decisions concerning operating budgets, manpower resources, and related matters.

4. Period is for two years.

5. This Appointment Memorandum (AM) rescinds AM 94-27, dtd 1 Jun 94.

XXXXXXXXXX
MAJ, EN
Deputy Commander

DISTRIBUTION:

A, B, C

1 - EA INDIV

APPENDIX P

**SAMPLE - EXPENSE ACCOUNT JUSTIFICATION
REQUIREMENTS**

RESOURCE CODE	JUSTIFICATION												
CASHAWD	\$ Identify incentive awards plan. If a specific plan is not applicable, cite Division/Office policy that supports the funding requirement.												
REGLABOR	<table border="0" style="margin-left: 20px;"> <tr> <td data-bbox="501 779 764 852">\$ Direct Labor by Appropriation</td> <td data-bbox="781 743 1024 779" style="text-align: center;"><u>Technical Division</u></td> <td data-bbox="954 779 1208 814">Man-years charged.</td> </tr> <tr> <td data-bbox="501 890 745 999">\$ Indirect Labor Civil - Military -</td> <td></td> <td data-bbox="954 890 1255 1037">Types of positions and man-years charged indirect and why charging indirect.</td> </tr> <tr> <td data-bbox="501 1115 764 1188">\$ Direct Labor by appropriation -</td> <td data-bbox="781 1075 1058 1110" style="text-align: center;"><u>A&A/Facility Offices</u></td> <td data-bbox="954 1115 1208 1188">Description of work to be performed.</td> </tr> <tr> <td data-bbox="558 1226 813 1369">Indirect (Overhead) Labor Civil - Military -</td> <td></td> <td data-bbox="954 1226 1208 1335">Man-years and description of work to be performed.</td> </tr> </table>	\$ Direct Labor by Appropriation	<u>Technical Division</u>	Man-years charged.	\$ Indirect Labor Civil - Military -		Types of positions and man-years charged indirect and why charging indirect.	\$ Direct Labor by appropriation -	<u>A&A/Facility Offices</u>	Description of work to be performed.	Indirect (Overhead) Labor Civil - Military -		Man-years and description of work to be performed.
\$ Direct Labor by Appropriation	<u>Technical Division</u>	Man-years charged.											
\$ Indirect Labor Civil - Military -		Types of positions and man-years charged indirect and why charging indirect.											
\$ Direct Labor by appropriation -	<u>A&A/Facility Offices</u>	Description of work to be performed.											
Indirect (Overhead) Labor Civil - Military -		Man-years and description of work to be performed.											
OTLABOR	\$ Description of work to be performed and the estimated man-years.												
BORLABOR BOROTLABOR	\$ Identify from which office, division, branch, etc., and/or which other Corps district, division, etc., the labor to be "borrowed" and the estimated man-years.												

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RESOURCE CODE	JUSTIFICATION
TRANSPER	\$ Statement of purposes for which travel is performed (i.e., training, staff visits, conferences, etc.) number of occurrences and cost for each purpose. Excludes PCS transportation allowances.
PCSPERBNFT PCSTRANTHG PCSOHSVCS PCSTRANPER	\$ Identify any known PCS moves that will be paid to include temporary quarters, storage, movement of household goods, and real estate expenses). Give rationale for estimate of nonspecific PCS'.
TRANHNGS	\$ Identify what things are being transported.
TRAINING	\$ Identify planned training courses as set out TRNGNOVGOV in your IDP's along with justification for need.
SUPMATRL	\$ Description of supplies, including subscriptions which will be purchased/consumed during the FY.
OTHRENTAL	\$ Description of rental costs for commercial equipment (e.g., copiers).
OTHCONSVK	\$ Description of any hired-labor (services from the private sector, not another government agency) type services that are provided by purchase order (i.e., maintenance, repair) and the purpose of the service.
GOVPURCH	\$ Description of services to be provided by other Corps districts or other government agencies (fee-for-service, CASU, GSA alterations, etc.).
CORPSVEH	\$ Based on estimated usage of vehicles from the PSB. Use \$5.00 an hour or \$50.00 a day for sedans or vans. Use \$3.50 an hour or \$35.00 a day for trucks.

RESOURCE CODES	JUSTIFICATION
PRINTING	\$ Use historical data. Justification is required for any variance from previous FY actual of more than + or - 5%.
EQUIPMENT	\$ Description of planned equipment purchases for items costing \$5,000 or more but no more than \$25,000 each. Do not include ADP and telecommunications hardware/software in this category.
COMM	\$ Justification required for any amount above IM projection.
VISUALINFO	\$ Description of work to be required and indicate method of calculation.
CEAP	\$ Use historical data. (Questions should be referred to Information Management.)
IT	\$ ADP distributive costs. Use historical data. Questions should be referred to IM.
ITSOFTLEAS	\$ ADP and telecommunications software lease costs. Use historical data. (Questions should be referred to Information Management.)
ITEQPMANT	\$ Contract costs for operation and maintenance of IT hardware. Justification should indicate the calculation used to arrive at the budget amount.
ITSUPPLIES	\$ Description of automation supplies which will be purchased/consumed during the year.
ITSFTWREXP	\$ Description of custom off-the-shelf software costing less than the approved capital threshold for the appropriation funding the acquisition.

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RESOURCE CODES

JUSTIFICATION

ITEQUIP	\$	Justification is required for all computers included on your budget request. Cost of these purchases are greater than the approved capital threshold for the appropriation funding the acquisition.
ITSFTWARE	\$	ADP and telecommunications software costing greater than the approved capital threshold for the appropriation funding the acquisition.
ITEQUIPEXP	\$	ADP and telecommunications equipment purchases costing less than the approved capital threshold for the appropriation funding the acquisition.
ITSFTMAINT	\$	Contract costs for operating and maintaining IT software.

APPENDIX Q

SAMPLE - MILESTONE SCHEDULE

<u>Completion Date</u>	<u>Event</u>
25 July	Operating Budget Data Call Letter
29 July	GSA Rent Estimates to Staff from RM-B
31 July	PRIP Estimates to Staff from RM-B
14 August	IM Facility Operating Budgets to RM-B
21 August	IM Facility Operating Budgets Reviewed
23 August	DE Notifies IM of Facility Budget Approval
27 August	IM Notifies Staff of Facility Charges
30 August	Proposed Budgets and Justifications due in RM-B
10-12 September	Review of Remaining Operating Budgets
20 September	Operating Budget Presented to Commander (includes overhead rates and income statement)
15 February	Issue Mid-Year Review Data Call
1 March	Execution Data provided through February
20 March	Proposed Revisions due back to RM-B
1 April	PBAC Review/Recommendations Prepared
10 April	Revisions Approved by Commander and Rates Established
10 October	Final EOY Review of Budget Execution

Note: The dates above are for example purposes to portray a normal operating budget process from formulation through mid-year review. Dates may be adjusted to fit specific needs of the organization.

APPENDIX R

STANDARD RESOURCE CODES

Resource codes are used to report obligations and expenditures. They are classified according to the initial purpose rather than the end product or service provided. For example, salary and travel costs paid an engineer traveling to a construction site for an inspection are classified as personnel compensation and travel expenses rather than expenses for land and structures. Conversely, if an agency contracts for the construction of a building, the costs are classified in the resource code for lands and structures rather than in the resource code used to report costs for individual types of materials and services required to construct the building.

Outlined in the table below are the standard resource codes to be used for recording obligations and expenditures. To promote both consistency in the use of resource codes and relevancy in the data reported, users must select one of the “**boldface**” resource codes to identify the resource being employed or consumed when creating a purchase request and commitment document. However, this does not mean that obligations/costs cannot be recorded at more detailed levels. Managers maintain their flexibility of recording costs at the level of detail they desire by establishing children resource codes to the parent resource code. For example, if a manager needs to differentiate the purchase of office supplies from other supplies and materials purchased, the manager would establish a child resource code such as “OFCSUPLS” to the parent resource code “SUPMATRL”. Use of standard resource codes will greatly increase the integrity of cost data recorded and also reduce the number of “standard” resources codes to pick from.

The number to the left of the resource code name indicates the level at which the resource code is situated in the resource code hierarchy. At the end of each resource code description, the applicable object classification is shown, e.g., OC 23.3.

RESOURCE CODE	SHORT RESOURCE CODE DESCRIPTION
<i>MANPOWER</i>	
3. INCENTAWD	Not to be used for costing.
4. CASHAWD	Payments for cash awards that do not become part of the Federal employee’s basic rate of pay. OC 11.5
4. TIMEOFFAWD	Cash allowance for employee awarded time off. Allowances for time off awards are not a part of the effective rate calculation. No G&A or Departmental Overhead are applied. OC 12.1

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3. **LABOR** Not to be used for costing.
4. **ANNLEAVE** This resource code will be updated with cost data on the basis of the annual leave rate applied to LABOR. Rates must be sufficient to cover employees' expense when on annual leave. OC 11.1 or 11.3
4. **BENEFITS** This resource code is updated with cost data on the basis of the government contribution rate applied to LABOR for the employer's share of employee benefits, i.e., retirement, life and health insurance and allowances for cost of living above the basic pay rates. Additionally, this resource code is used to record cash allowances paid directly to employees and payments to other funds for the benefit of employees. OC 12.1
5. **PCSPERBNFT** Recruitment and other expenses related to permanent change of station (PCS). Includes authorized allowances for expenses incurred in connection with the sale of a residence or settlement of unexpired lease, subsistence while occupying temporary quarters, and miscellaneous moving expenses. Charges for other PCS expenses are classified under resource codes PCSTRANPER and PCSTRANTHG. OC 12.1
4. **BORLABOR** Regular labor cost data are generated for this resource code when an employee of one organization is provided funds via a purchase request and commitment (PR&C) document from another organization (owner of the funds) to do the work. BORLABOR will be automatically updated as labor costs are incurred. OC 11.1 or 11.3
4. **BOROTLABOR** Labor costs data are generated for this resource code when an employee of one organization is provided funds via a PR&C document from another organization (owner) to work overtime. BOROTLABOR will be automatically updated as overtime labor costs are incurred. OC 11.1 or 11.3
4. **OTHLEAVE** This resource code will be updated with cost data on the basis of the other leave rate applied to LABOR. Rate must be sufficient to cover employee's expense when on sick, administrative, home or compensatory leave. OC 11.1 or 11.3

4. **OTLABOR** This resource code is used for personnel compensation above the basic pay rate for overtime. OC 11.1 or 11.3
4. **REGLABOR** This resource code is used for regular salaries and wages paid to employees and other payments that become a part of the employees basic pay rate. Excludes amounts for leave and benefits accounted for in unique resource codes on basis of the effective rate. OC 11.1 or 11.3
3. **MILPERSBEN** Cash allowances and payments to other funds for military personnel. For example, allowances for uniform expenses and reenlistment bonuses. Includes employer's share of employee benefits, i.e., retirement, life and health insurance and cost of living allowances above the basic pay rates. Also includes subsidies for commuting costs. OC 12.2
3. **MILPERSPAY** Pay of military personnel including amounts above basic rates; for example, overtime, holiday pay, night work differential, hazardous duty pay, flight pay and extra pay based upon conditions of the environment (except cost of living allowances). Also includes basic allowances for subsistence (BAS) and for quarter (BAQ). OC 11.7
3. **VSIP** Voluntary separation incentive (VSI) payments to employees who voluntarily separate from Federal service. OC 13.0
- PERSPROP* *Not to be used for costing.*
3. **EQUIPMENT** Purchasing property of a durable nature, i.e., transportation equipment, furniture and fixtures, tools and implements, instruments and apparatus and machinery. OC 31.0
4. **ITEQUIP** Purchasing hardware/computers, peripherals, office automation equipment and telecommunications equipment costing greater than the approved capital threshold for the appropriation funding the acquisition. OC 31.0
4. **ITEQUIPEXP** Purchasing hardware/computers, peripherals, office automation equipment and telecommunications equipment costing less than the approved capital threshold for the appropriation funding the acquisition. OC 31.0

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4. **ITSFTWAFCE** Purchasing custom and off-the-shelf software costing greater than the approved capital threshold for the appropriation funding the acquisition. OC 31.0
4. **ITSFTWREXP** Purchasing custom and off-the-shelf software costing less than the approved capital threshold for the appropriation funding the acquisition. OC 31.0
3. **SUPMATRL** Purchasing commodities by formal contract or other form that are normally expended within one year after they are put into use, i.e., office supplies, publications, fuel, building materials and parts and cleaning supplies. OC 26.0
4. **ITSUPPLIES** Purchasing computers and word processing tapes, discs, and manuals. Excludes purchase of ADP software. OC 26.0
4. **WAREHSEINV** Purchasing warehouse supplies and materials. Users must select the locally developed resource code which identifies the specific type of inventory purchased. OC 26.0
- REALPROP* *Not to be used for costing.*
3. **BUILD&STRC** Costs for the acquisition of buildings and structures and additions thereto, when acquired under contract. OC 32.0
3. **FIXEDEQUIP** Costs for fixtures and equipment that become permanently attached to or a part of buildings or structures, such as elevators, plumbing, power-plant boilers, or fire-alarm systems when acquired under contract. OC 32.0
3. **LAND** Costs of purchasing land and interest in lands, including easements and rights of way. OC 32.0
- SERVICES* *Not to be used for costing.*
3. **ADV&ASTSVC** Private sector contract costs for advisory and assistance services. OC 25.1
4. **ITSFTDEVL** Private sector contract costs for system software design, studies, analyses or evaluations. OC 25.1
3. **AESVCS** Private sector contract costs for architectural and engineering

services as defined in the Federal Acquisition Regulations (FAR) 36-102. Used for recording all AE contractor earnings. OC 25.2

- 3. **AMORT** Use this resource code for recording amortization expense of intangible assets, i.e., assets leased under a capital lease agreement and leasehold improvements. This resource code should only be used when assets are funded by civil/revolving fund appropriations. OC 25.3
- 3. **CONSTSVCS** Private sector contract costs for construction services, commonly referred to as placement. OC 32.0
- 3. **CPRO** Costs of central payroll support services. OC 25.3
- 3. **DEFRDCHGS** Deferred cost distributions for Headquarter's approved deferred accounts only. OC 25.3
- 3. **DEPLETION** Future resource code to be used when higher headquarters dictates the Corps of Engineers account for its natural resources as assets, i.e., standing timber. OC 25.3
- 3. **DEPRE** Depreciation expense for liquidation of asset acquisition cost. OC 25.3
- 3. **FLUX** Costs of currency fluctuations, i.e., difference between the budgeted vs actual rate of disbursement. Use this resource code when a centrally managed currency fluctuation account does not exist. OC 25.3
- 3. **GOVPURCH** Purchases from other Federal agencies or accounts that are not otherwise classified such as fee-for-service and Division service costs. Also includes centralized support charges i.e., CPOC, Finance and Accounting and military payroll bill from Baltimore. OC 25.3
- 4. **GOALS** Treasury financial management service fee. This is a CEFMS hard coded resource code. OC 25.3
- 3. **INCREMENT** Plant replacement costs paid incrementally over the life of an asset to ensure sufficient replacement funds when asset has outlived its useful life. OC 25.3

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- 3. **INDIRECT** Not to be used for costing.
- 4. **AREARESIND** Area and resident offices overhead costs. OC 25.3
- 4. **DEPTOVERHD** Departmental overhead costs. OC 25.3
- 4. **FACBURDEN** Overhead costs charged to shop and facility accounts. OC 25.3
- 4. **GENOVERHD** General and administrative overhead costs. OC 25.3
- 3. **INSCLMIND** Payments for claims and indemnities. Payments of claims and judgments arising from court decisions or abrogation of contracts. OC 42.0
- 3. **INSURANCE** Insurance increment costs for revolving fund owned assets. OC 25.3
- 3. **INTEREST** Interest payments and dividends. OC 43.0
- 3. **O&MCONT** Costs for the operation and maintenance of facilities when done by contract, including Government-Owned-Contractor-Operated facilities (GOCOs). OC 25.4
- 3. **O&MEQUIP** Costs for operation maintenance, repair, and storage of equipment, when done by contract. OC 25.7
- 4. **PCSOTHSVCS** Costs for storage and care of vehicles and storage of household goods associated with a permanent change of station (PCS). OC 25.7
- 4. **ITEQPMaint** Contract costs for operation and maintenance of information/technology hardware. OC 25.7
- 4. **ITSFTMAINT** Contract costs for operation and maintenance of information/technology software. OC 25.7
- 3. **OTHCONSVc** Private sector contract costs not otherwise classified. OC 25.2

4. **INKINDCONT** Resource code used to record in-kind contributions donated by a cost share sponsor (memo account). OC 25.2
3. **PLANTSV** Not to be used for costing.
4. **AIRCRAFTSVC** Distributive costs for use of Division aircraft. Users must select the locally developed resource code which identifies the specific type of aircraft. OC 25.3
4. **DREDGESVC** Distributive costs for use of dredges. Users must select the locally developed resource code which identifies the specific type of dredge. OC 25.3
4. **GRPPLTSVC** Distributive costs for group plant services. Users must select the locally developed resource code which identifies the specific type of group plant service. OC 25.3
4. **OTHNGSVC** Distributive costs for non-group plant service. Users must select the locally developed resource code which identifies the specific type of non-group plant service. OC 25.3
4. **GRPVEHSVC** Not to be used for costing.
5. **COMVEH** Commercially leased vehicle costs not used in conjunction with TDY. OC 25.2
5. **CORPSVEH** Costs of using Corps owned vehicles. OC 21.0 Note: User must further select resource code identifying specific type of vehicle, i.e., CSEDANS.
5. **GSAVEH** Costs of using GSA vehicles. OC 21.0 Note: User must further select resource code identifying specific type of vehicle, i.e., GSEDANS.
3. **POSTALSVC** Costs for postage (excluding parcel post and express mail service for freight) and contractual mail (including express mail service for letters) or messenger service. OC 23.3
3. **RNTCOMUTL** Not to be used for costing.
4. **COMM** Communications costs by contract and distributive, i.e.,

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transmission of messages or data, electronic data transmission, and telephone and teletype services. OC 23.3

- 4. **RENT** Costs for possession and use of space, land, and structures leased from a non-Federal source. OC 23.2
- 4. **SLUC** Rental payments to the General Services Administration (GSA). OC 23.1
- 4. **OTHRENTAL** Costs for rental of post office boxes, postage meter machines, mailing machines, teletype equipment, and other equipment rentals. OC 23.3
- 5. **ITEQPLEASE** ADP and telecommunications hardware leases. OC 23.3
 - 5. **ITSOFTLEAS** ADP and telecommunications software leases. OC 23.3
- 4. **UTILITIES** Costs for heat, light, power, water, gas, electricity, and other utility services. OC 23.3
- 3. **R&D** Costs for research and development contracts. OC 25.5
- 3. **S&A** Not to be used for costing.
- 4. **S&A CONS** Supervision and administration costs charged to projects based on the approved flat rate for MILCON appropriations. **OC 25.3**
- 4. **S&A DERP** Supervision and administration costs charged to projects based on approved flat rate for DERP appropriations. **OC 25.3**
- 4. **S&A OMA** Supervision and administration costs charged to projects based on approved flat rate for OMA appropriations. **OC 25.3**
- 4. **S&A RAPRES** Supervision and administration costs charged to projects based on the approved flat rate for rapid response appropriations. OC 25.3
- 3. **SHOP/FACIL** Not to be used for costing.

- 4. **CEAP** CEAP distributive costs. OC 25.3.
- 4. **IT** ADP distributive costs. OC 25.3
- 4. **COREDRILL** Corps drill distributive costs. OC 25.3
- 4. **GARAGE** Garage operations distributive costs. OC 25.3
- 4. **LAB** Laboratory operations distributive costs. OC 25.3
- 4. **LIBRARY** Distributive costs for library services. OC 25.3
- 4. **OTHFACSVCS** Distributive costs from a revolving fund facility when not identified by a unique resource code. OC 25.3
- 4. **PRINTING** Costs for contractual printing and reproduction and the related composition and binding operations performed by the Government Printing Office, other agencies or other units of the same agency, and commercial printers or photographers. OC 24.0
- 4. **SHOP** Distributive costs from shops and yards operations. OC 25.3
- 4. **SURVEY** Distributive costs from survey operations. OC 25.3
- 4. **VISUALINFO** Distributive costs from visual information operations. OC 25.3
- 3. **TRAINING** Government sponsored training courses, except Huntsville. For Huntsville training, user must select approved resource code identifying the course taken. OC 25.3
- 3. **TRNGNONGOV** Non-government training/tuition costs. OC 25.2
- 3. **TRANTHNGS** Contractual costs for transportation of things, i.e., freight and express, trucking and other local transportation, and mail transportation. OC 22.0
 - 4. **PCSTRANTHG** Transportation of household goods related to PCS travel. OC 22.0
- 3. **TRAVEL** Not to be used for costing.

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| 4. PCSTRANPER | Transportation expenses incident to permanent change of station (PCS). OC 21.0 |
| 4. TRANSPER | Costs for transportation of Government employees or others, their per diem allowances while in an authorized travel status, and other expenses incident to travel that are to be paid by the Government. OC 21.0 |
| 3. WKBOTHCOE | Funds issued to another Corps activity to do the work, i.e., brokered work. OC 25.3 |
| 3. WKBOTHFED | Funds issued to another federal, state or local government to do the work. OC 25.3 |

APPENDIX S

STANDARD COSTING GUIDELINES

Note: This table identifies the location of standard costing regulatory or policy guidance as of the date of publication.

<u>SUBJECT</u>	<u>REFERENCE</u>
Labor - General	ER 37-2-10, Chap 6, para 6-11, Labor Cost Accounting Procedures.
Labor - Dept Overhead	ER 37-2-10, Chap 22, para 22-1.
Labor - Contracting	ER 37-2-10, Chap 24, para 24-2l.
Labor - Counsel	ER 37-2-10, Chap 24, para 24-2d.
Labor - Engr Interns	ER 37-2-10, Chap 22, para 22-2a(7).
Labor - Administrative	ER 37-2-10, Chap 24, Revolving Fund Accounting for General and Administrative Overhead.
Dept Overhead other than Labor	ER 37-2-10, Chap 22, para 22-2a(5).
Program/Project Mgmt	ER 37-2-10, para 22-3e.
Area Office Overhead	ER 37-2-10, Chap 26, Revolving Fund Accounting for Area/Resident Office Overhead.
Centralized Services (Payroll, Personnel Finance Center, etc.) Charges.	1) ER 37-2-10, Chap 24, para 24-2n, Centralized Activities and Other 2) ER 37-2-10, Chap 6, para 6-26, Centralized Activities by Major Subordinate Commands (MSC) that Qualify for Distributive Funding.

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REFERENCE

	3) ER 37-2-10, Chap 24, para 24-2b.
	4) ER 37-2-10, Chap 24, para 24-2e.
	5) ER 37-2-10, Chap 16, para 16-5z.
Workman's Compensation	1) DoD 7000.14-R, Department of Defense Financial Management Regulation, Vol 8, Civilian Pay Policy and Procedures, Jan 95, Chap 3, para 0312 Continuation of Pay (CoP) for Federal Employees. 2) CERM-BE, memo dtd 28 Nov 95, Subject: Payment of USACE Civilian Injury and Illness Compensation Bill Due in FY 96.
Plant Replacement and Improvement Program (PRIP)	1) ER 37-2-10, Chap 15, para 3 (Note: PRIP is an integral part of asset accounting which is discussed in paragraphs 1 through 12). 2) CELD-MS, memo dtd 13 Dec 93, Subject: Plant Replacement and Improvement Program (PRIP) Rules For Excess Personal Property Acquired from Defense Reutilization and Marketing Office (DRMO) or General Services Agency (GSA)
Plant Operating Accounts	ER 37-2-10, Chap 15, para 15-13.
GSA Rent	ER 37-2-10, Chap 6, para 6-24, GSA Space Costs.
Reproduction Services	ER 37-2-10, Chap 16, para 16-5n, Revolving Fund Accounting for Shop and Facility Services.
Supervision and Administration	1) ER 37-2-10, Chap 27, Revolving Fund Accounting for Military Construction Supervision and Administration.

<u>SUBJECT</u>	<u>REFERENCE</u>
	2) ER 37-345-10, Financial Administration Accounting & Reporting, Military Activities.
	3) CERM-B, memo dtd 5 Dec 96, Subject: Carryover S&A.
	4) CERM-B, Carryover S&A Guidance, dtd 22 Oct 96.
Civil Funded Military Officer's Pay	ER 37-2-10, Chap 17, para 17-16, Military Personnel Pay and Allowance.
Awards	1) ER 37-2-10, Chap 24, para 24-3e. 2) ER 37-2-10, Chap 24, para 22-2.
Public Health Service Wellness Program	None Available.
Training	1) ER 37-2-10, Chap 24, para 24-1. 2) ER 37-2-10, Chap 22, para 22-2a(5).
Library	ER 37-2-10, Chap 24, para 24-2k(2).
PCS	1) ER 37-2-10, Chap 24, para 24-3e. 2) ER 37-2-10, Chap 22, para 22-2a(5).
VSIPS	CERM-F, memo dtd 10 Sep 93, Subject: Recording Costs for Civilian Separation Incentives.
ADP - CEAP, AIS, & Site Licenses	ER 37-2-10, Chap 16, para 16-5b. and para 16-2b.
ADP - System Development and Enhancements	ER 37-2-10, Chap 16, para 16-5u(9)(b) and para 16-5u(13)(b).
ADP - System Maintenance	ER 37-2-10, Chap 16, para 16-5u(12)(b).
ADP - Computer Processing Center (VW50/RF50)	ER 37-2-10, Chap 16, para 16-5u(1).

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SUBJECT

REFERENCE

ADP - LAN Operations

ER 37-2-10, Chap 16-5v(2)(b).

Telecommunications

ER 37-2-10, Chap 16 para 16-5v(1)(b).

Teleconferencing

ER 37-2-10, Chap 16 para 16-5v(3)(b).