

DEPARTMENT OF THE ARMY  
Corps of Engineers, Omaha District  
215 North 17th Street  
Omaha, Nebraska 68102-4978

DM 37-1-9

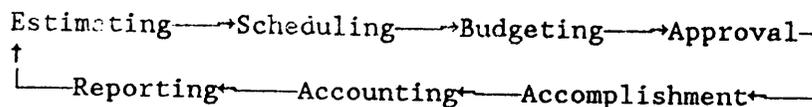
CEMRO-RM-B

Memorandum  
No. 37-1-9

15 March 1990

Financial Administration  
OPERATING BUDGET PROCEDURES

1. Purpose. This memorandum establishes procedures and assigns responsibility for:
  - a. Forecasting total District operating costs.
  - b. Analyzing actual costs to the forecasted costs.
2. Applicability. All organizational elements of the Omaha District.
3. References:
  - a. ER 10-1-2, para 12
  - b. ER 37-1-24
  - c. ER 37-2-10
  - d. ER 37-345-10
  - e. EP 37-1-3
  - f. DR 37-1-1
  - g. DM 37-1-10
4. Policy. It is Omaha District policy to establish a District Operating Budget. The Budget and Manpower Branch, Resource Management Office, is responsible for the implementation of this policy.
5. General. The establishment and maintenance of an integrated system of administrative and budgetary controls with accounting, involves the full cooperation of all responsible personnel in all echelons of the District to assure the planning and execution of a program that is reasonable in its detail and coordinated with all concerned. Accounting for costs is the means of reflecting the status of all activities and provides historical records to assist in future operations. The objective is to plan in advance to insure the workload, related costs, and manpower requirements are integrated for maximum economy and efficiency for accomplishment of the mission.
6. Program Development and Execution. The phases involved in planning and executing the District activities form a continuous cycle.



---

This Memorandum supersedes DM 37-1-9, dated 31 March 1988.

a. Estimating. Accurate cost estimating is a prerequisite for dependable planning, programming and budgeting. Estimates should be conservative and realistic and should take into consideration manpower, money, materiel, space, and time which are currently available or are expected to be made available.

b. Scheduling. Schedules cover who, what, when, and where work is to be performed. A schedule is a detailed plan of execution of a proposed or continuing program.

c. Budgeting. This phase of the system is the presentation of the financial requirements to complete a program. The budget relates to the schedule in terms of when and what financing is required to perform the work.

d. Approval. Approval of the schedule and budget is necessary prior to accomplishment. Budgets will be approved by the Commander after the Program Budget Advisory Committee (PBAC) has met and reviewed budgets submitted.

e. Accomplishment. This phase covers the carrying out of the program by completing the scheduled work.

f. Accounting. Recording of all elements of cost and expenses to accomplish the work is done in this phase. Receipt for sales and/or any income are also considered in this phase. Elements may check their accounts at anytime by accessing COEMIS

g. Reporting. Status reports showing actual costs and progress toward schedules are necessary to measure accomplishment and compare to the planned program.

7. Responsibilities. The responsibility for development of the District Operating Budget begins with the input provided by the Technical Division so that overall District workload is known and Advisory and Administrative Staff can plan their requirements to support the total mission. Specific responsibilities are:

a. Engineering Division is responsible for developing the budget estimates, for the submission of Schedules A, B, and C (Appendixes A, B, and C) to be used for their Operating Budget, and their Value Engineering Office Budget. The original budget submission of Schedules A, B, and C is 10 August with the quarterly update of Schedules A, B, and C due by the 5th of February, May, and August. Engineering Division is also responsible for ensuring that Budget and Manpower Branch has information available to complete current fiscal year and next fiscal year budget amounts for the ENG Form 3018B and ENG Form 3018C reports. Engineering Division is also responsible for submitting a Budget FY, Engineering and Design Program, Appendix K, along with their budget submission. The Engineering and Design Program will include projected labor

costs for: In-house, A-E contracts and Overhead activities. In addition the projected amount of Construction Value of Work Designed is also required so a percent of design to total program can be computed, Schedule K. Sources of Obligational Funds, Appendix N, will also be submitted.

b. Construction Division is responsible for developing the budget estimates, for the submission of Schedules A, B, and C (Appendixes A, B, and C) to be used for their Operating Budget. The original budget submission of Schedules A, B, and C is 10 August with the quarterly update of Schedules A, B, and C due by the 5th of February, May, and August.

(1) Construction Division is also responsible for ensuring that Budget and Manpower Branch gets a copy of the Civil and Military MRO Form 1097. Budget and Manpower Branch will compile current fiscal year and next fiscal year budget amounts to be used for ENG Form 3018B and ENG Form 3018C reports.

(2) In addition to the above, Construction Division is responsible for providing the Estimate of Work Placement for both Civil and Military appropriations and corresponding O&M costs, Schedule L (Appendix L). This should correspond with MRO Form 1097 as presently submitted and currently in use. Sources of Obligational Funds, Appendix N, will also be submitted.

c. Operations Division is responsible for developing the budget estimates, for the submission of Schedules A, B, and C (Appendixes A, B, and C) to be used for their Operating Budget, General Regulatory Functions, and their Facility Account Budgets. The original budget submission of Schedules A, B, and C is 10 August with the quarterly update of Schedules A, B, and C due by the 5th of February, May, and August. Operations Division is also responsible for ensuring that Budget and Manpower Branch has information available to complete current fiscal year and next fiscal year budget amounts for the ENG Form 3018B report. Operations Division is also responsible for developing the budget estimate for submission of Schedule M, (Appendix M) Operations and Maintenance Program and other O&M Activities for the Project offices. Sources of Obligational Funds, Appendix N, will also be submitted.

d. Planning Division is responsible for developing the budget estimates, for the submission of Schedules A, B, and C (Appendixes A, B, and C) to be used for their Operating Budget. The original budget submission of Schedules A, B, and C is 10 August with the quarterly update of Schedules A, B, and C due by the 5th of February, May, and August. Planning Division is also responsible for ensuring that Budget and Manpower Branch has information available to complete current fiscal year and next fiscal year budget amounts for the ENG Form 3018B report. Sources of Obligational Funds, Appendix N, will also be submitted.

e. Real Estate Division is responsible for developing the budget estimates, for the submission of Schedules A, B, and C (Appendixes A, B, and C) to be used for their Operating Budget. The original budget submission of Schedules A, B, and C is 10 August with the quarterly update of Schedules A, B, and C due by the

DM 37-1-9  
15 Mar 90

5th of February, May, and August. Real Estate Division is also responsible for ensuring that Budget and Manpower Branch has information available to complete current fiscal year and next fiscal year budget amounts for the ENG Form 3018B and ENG Form 3018C reports. Sources of Obligational Funds, Appendix N, will also be submitted.

f. Emergency Mangement Division is responsible for developing the budget estimates, for the submission of Schedules A, B, and C (Appendixes A, B, and C) to be used for their Operating Budget. The original budget submission of Schedules A, B, and C is 10 August with the quarterly update of Schedules A, B, and C due by the 5th of February, May, and August. Emergency Management Division is also responsible for ensuring that Budget and Manpower Branch has information available to complete current fiscal year and next fiscal year budget amounts for the ENG Form 3018B report. Sources of Obligational Funds, Appendix N, will also be submitted.

g. District elements listed below are responsible for developing their budget estimates and submission of Schedules A, B, and C (Appendixes A, B, and C). The original budget submission of Schedules A, B, and C is 10 August with the quarterly update of Schedules A, B, and C due by the 5th of February, May, and August. Also, offices listed below that sell services must submit schedule O (Appendix O), 400 Accounts Income to Submitting Elements.

Executive Office  
Internal Review Office  
Equal Employment Opportunity Office  
Resource Management Office  
Public Affairs Office  
Office of Counsel  
Personnel Office  
Information Management Office  
Safety and Occupational Health Office  
Security and Law Enforcement Office  
Contracting Division  
Programs Management Office  
Logistics Management Office  
Project Management Office

Field Offices Reporting to Construction Division:

Badger Area  
Black Hills Area  
Fort Crook Area  
Rocky Mountain Area

h. The District Office elements listed below are responsible for developing the Facility Account Budgets as follows:

<u>Responsible Staff Element</u>	<u>Facility Account</u>	<u>Appendixes/Schedules Required</u>
Operations Division	Dist Communications (VW51)	A, B, C
Information Mgt Ofc	Printing Operations (VW43)	A, B, C
Information Mgt Ofc	Triple I (ADP) (VW50)	A, B, C
Information Mgt Ofc	Visual Information (VW30)	A, B, C
Resource Mgt Ofc	Central Payroll Office (VW56)	A, B, C

i. The Project Office Elements listed below are responsible for submitting budgets. These elements are under the jurisdiction of the Operations Division.

Project Engineer Big Bend	Lake Manager, Lake Sharpe
Project Engineer Fort Peck	Lake Manager, Fort Peck Lake
Project Engineer Fort Randall	Lake Manager, Lake Francis Case
Project Engineer Gavins Point	Lake Manager, Lewis & Clark Lake
Project Engineer Garrison	Lake Manager, Lake Sakakawea
Project Engineer Oahe	Lake Manager, Lake Oahe
Project Engineer Missouri River Project Office	

8. Reporting Requirements. The original fiscal year budget submission consisting of Schedules A, B and C (Appendixes A, B, and C) and other supporting schedules are due in CEMRO-RM-B on 10 August of each year. Budget guidance will be provided by CEMRO-RM-B by 10 July.

a. Schedule A. Changes will be required only on a quarterly basis and should reflect remaining requirements for the fiscal year. If no significant increase or decrease in labor requirements and costs are planned, no further action is required. See Appendix A for required format.

b. Schedule B Changes in Travel Costs will be submitted on a quarterly basis. The total fiscal year requirements may change as a result of decreased/increased workload and/or imposition of travel targets set by higher authority. If no increase or decrease in Travel Costs are planned, no further action is required. See Appendix B for required format.

c. Schedule C Changes in the cumulative Miscellaneous Expense Budget will be submitted on a quarterly basis. The quarterly reports need to show only the cumulative monthly costs for the months remaining in the fiscal year. If no increase or decrease in Miscellaneous Expenses are planned, no further action is required. See Appendix C for required format.

d. Schedule D. This schedule is a computer generated listing of all civilian employees on board as of the date of the run. Budget and Manpower Branch will furnish this report with the budget guidance by the 10th of July each year. This report should be reviewed for accuracy and used as a guide in preparing Schedule A, (Appendix A). An updated Schedule D will be provided by Budget and Manpower Branch on request. See Appendix D for format and instructions.

e. Schedules A, B, C which update the original budget submission, are due in CEMRO-RM-B not later than COB on the 5th of February, May, and August. See Appendixes A, B, and C for instructions.

9. Budget Cycle. The cycle consists of the following key milestone dates.

10 Jul	Budget guidance provided to District elements by CEMRO-RM-B.
10 Aug	Original budget submission due in CEMRO-RM-B.
10 Sep	PBAC - Program Budget Advisory Committee will meet and approve budgets.
01 Oct	Approved budgets to District elements (Appendix E).
20 Oct	Original overhead rates published.
05 Feb	Quarterly updates by submission of Schedules A, B, C, (Appendixes A, B, and C).
05 May	Quarterly updates by submission of Schedules A, B, C, (Appendixes A, B, and C).
05 Aug	Quarterly updates by submission of Schedules A, B, C, (Appendixes A, B, and C).

10. Appendix H, AMS Code and Appropriation Titles, and Appendix I. Administrative Travel Definition are included for information purposes to assist in completing Schedules A and B respectively.

11. Approved Budget and Feedback. A Summary of the approved budget for the fiscal year as shown in Appendix E will be furnished to each District Element and Facility Account. Monthly feedback on actual costs to forecasted costs will be furnished to each District Element and Facility Account by the Budget and Manpower Branch as shown in Appendix J.

12. Appendixes. This District memorandum contains the appendixes referenced for budgetary guidance and input.

DM 37-1-9  
15 Mar 90

13. Requirements Control. This District Memorandum is exempt from Requirements Control as described in AR 335-15, Chapter 5, paragraph 5-2.

FOR THE COMMANDER:



DONALD E. NEEDHAM  
LTC, Corps of Engineers  
Deputy Commander

DISTRIBUTION:

A  
B

APPENDIX A  
BREAKDOWN OF TOTAL LABOR AND OVERTIME  
COSTS BY MONTH (FY )

Schedule A

General Instructions for Preparation.

1. This schedule is required for the original budget submission and quarterly updates.
2. MRO Form 1621b with headings as shown on the sample will be used for this schedule.
3. A separate Schedule A is required for Civil Works and Military Functions, Indirect and Direct.
4. Line entry explanations are as follows:
  - a. Full-Time Permanent Employment.
    - (1) FTP Manmonths. This line is the projection of the expected manmonths for each month of the fiscal year. A manmonth is equal to one employee working one full month. The number of workdays and hours per month for FY91 through FY94 are shown in Appendix G. This line will be shown in whole numbers only.
    - (2) FTE/WY Cumulative. This line will be the cumulative projected manhours divided by the total manhours shown in Column 4, Appendix G. This line will be shown to one decimal place.
    - (3) Salary Costs/Month. This figure is the total salary costs by month and should relate to computations in Schedule D. This line will be in thousands rounded off to one decimal place.
    - (4) Salary Cost/Cumulative. This is simply the addition of the previous months cumulative salary costs and the current months costs. This line will be in thousands rounded off to one decimal place.
  - b. Other Than Full-Time Permanent Employment. The instructions for the line items under this category of employment are the same as for the Full-Time Permanent employment.
  - c. Total Employment. These lines are the addition of the figures shown for the Full-Time Permanent employment and Other Than Full-Time Permanent categories shown above. The cumulative Salary Costs for September should agree with the Civil Works or Military Functions aggregate shown in Column 11 of Appendix D.

DM 37-1-9  
APP A  
15 Mar 90

BREAKDOWN OF TOTAL LABOR AND OVERTIME  
COSTS BY MONTH (FY )

Schedule A (Cont'd)

General Instructions for Preparation.

d. Overtime. This is the non-cumulative monthly total Salary Costs of overtime for all Civilian Employees for Civil Works or Military Functions, Direct and Indirect. This line should be in thousands rounded off to one decimal place.

e. Cash and Suggestion Awards. This is the non-cumulative monthly anticipated costs for individual awards. Since awards are considered labor costs the amount entered on this line will be combined under Salary Costs/Cumulative; Total Employment. Therefore when analyzing labor costs during the FY these costs should be taken into consideration if you are trying to derive pure, actual labor costs.

"Example only FY91"  
BREAKDOWN OF TOTAL LABOR AND OVERTIME  
COSTS BY MONTH (FY )

Schedule A

Scenario for Schedule A Example:

1. You are authorized 26 FTP and 2 PTP employees. During the months of October, July, August, and September you have 26 FTP Manmonths. During the months of November, and December you have 24 FTP Manmonths. During the month of January you have 25 FTP Manmonths. During the months of February, March, April, May, and June you have 27 FTP Manmonths. During the months of October, November, December, July, August, and September you have 1 PTP Manmonth and the rest of the months you have 3.
2. FTP Manmonths: Equals the number of FTP working each month of the year.
3. FTE/WY Cumulative: This amount is derived by the following computation and rounded to one decimal place. October, 26 FTP times 184 Manhours (MH) in October (from APP G) equals 4784 MH in October divided by 2088 MH in FY91 (from APP. G) equals 2.3 FTE/WY; November, 24 FTP X 176 MH in November equals 4224 MH in November divided by 2088 MH equals 2.0 which results in 4.3 cumulative FTE/WY through November; December, 24 FTP X 168 MH in December equals 4032 MH divided by 2088 MH equals 1.9 which results in 6.2 cumulative FTE/WY through December; January, 25 FTP X 184 MH in January equals 4600 MH in January divided by 2088 MH equals 2.2 which results in 8.4 cumulative FTE/WY through January. Continue computations for remainder of fiscal year. Ensure FTE/WY line is cumulative.
4. Other than FTP Manmonths: Equals the number of other than FTP working each month of the year.
5. FTE/WY Cumulative: This amount is derived by the following computation and rounded to one decimal place. October, 1 other than FTP X 184 Manhours (MH) in October (from APP. G) equals 184 MH in October divided by 2088 MH in FY91 (from APP. G) equals .08 equals .1 FTE/WY; November, 1 other than FTP X 176 MH in November equals 176 MH in November divided by 2088 MH equals .08 which results in .2 cumulative FTE/WY through November; December, 1 other than FTP X 168 MH in December equals 168 MH in December divided by 2088 equals .08 which results in .3 cumulative FTE/WY through December; January; 3 other than FTP X 184 equals 552 MH divided by 2088 MH equals .2 which results in .5 cumulative FTE/WY through January. Ensure FTE/WY line is cumulative. Continue computations for remainder of fiscal year.

"Example only FY91"  
 BREAKDOWN OF TOTAL LABOR AND OVERTIME COSTS BY MONTH (FY )

SCHEDULE REPORTING ELEMENT	XYZ OFFICE	CIVIL WORKS/MILITARY FUNCTIONS (Cross Out Inapplicable Category)												SUBMISSION DATE		
		Oct	Nov	Dec	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Jul	Aug	Sep
FULL-TIME PERMANENT EMPLOYMENT																
FTP Manmonths	26	24	24	25	27	27	27	27	27	27	27	27	27	26	26	26
FTE/MY Cumulative	2.3	4.3	6.2	8.4	10.4	12.5	14.8	17.2	19.3	21.6	23.8	26	26	26	26	26
Salary Costs/Month	47.9	44.1	44.1	46.0	49.7	49.7	49.7	49.7	49.7	49.7	49.7	49.7	49.7	47.9	47.9	47.9
Salary Costs/Cum	47.9	92.0	136.1	182.1	231.8	281.5	331.2	380.9	430.6	478.5	526.4	574.3	574.3	526.4	526.4	574.3
OTHER THAN FULL-TIME PERMANENT EMPLOYMENT																
Other than FTP MM	1	1	1	3	3	3	3	3	3	3	3	3	3	1	1	1
FTE/MY Cumulative	.1	.2	.3	.5	.7	.9	1.2	1.5	1.7	1.8	1.9	2	2	1.8	1.9	2
Salary Costs/Month	.9	.8	.9	2.7	2.5	2.7	2.7	2.6	2.7	.9	.9	.9	.9	.9	.9	.9
Salary Costs/Cum	.9	1.7	2.6	5.3	7.8	10.5	13.2	15.8	18.5	19.4	20.3	21.2	21.2	19.4	20.3	21.2
TOTAL EMPLOYMENT																
Manmonths	27	25	25	28	30	30	30	30	30	30	30	30	30	27	27	27
FTE/MY Cum	2.4	4.5	6.5	8.9	11.1	13.4	16.0	18.7	21.0	23.4	25.7	28	28	23.4	25.7	28
Salary Costs/Month	48.8	44.9	45.0	48.7	52.2	52.4	52.4	52.3	52.4	48.8	48.8	48.8	48.8	48.8	48.8	48.8
Salary Costs/Cum	48.8	93.7	138.7	187.4	239.6	292.0	344.4	396.7	449.1	497.9	546.7	595.5	595.5	497.9	546.7	595.5
Overtime Costs Cumulative	.5	.7	1.3	1.8	2.1	3.0	4.1	5.2	6.3	7.6	8.9	10.6	10.6	7.6	8.9	10.6
Performance Awards Cumulative	.2	.3	.5	.8	1.2	1.6	2.0	2.4	2.8	3.1	3.6	4.0	4.0	3.1	3.6	4.0

Schedule A (Sample Format)

Reporting Element		Breakdown of Total Labor and Overtime Costs by Month (FY )											
Submission Date		Oct	Nov	Dec	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep
Appropriation		Civil Works/Military Functions (Cross Out Inapplicable Category)											
FULL-TIME PERMANENT EMPLOYMENT													
FTP Manmonths													
FTE/WY Cumulative													
Salary Costs/Month													
Salary Costs/Cum													
OTHER THAN FULL-TIME PERMANENT EMPLOYMENT													
OTFTP Manmonths													
FTE/WY Cumulative													
Salary Costs/Month													
Salary Costs/Cum													
TOTAL EMPLOYMENT													
Manmonths													
FTE/WY Cumulative													
Salary Costs/Month													
Salary Costs/Cum													
OVERTIME COSTS													
Overtime / Non Cum													
CASH AND SUGGESTION AWARDS (Field Type 225)													
Perf. Awd's / Non Cum													

GENERAL PURPOSE WORK SHEET (13 x 8)

APPENDIX B

OMAHA DISTRICT OPERATING BUDGET FORMAT

Schedule B

FY

Direct/Indirect  
(Indicate applicable category)

COMPUTATION OF COSTS FOR TRAVEL OF PERSONS  
((\$000))

Average cost per Trip:

Per Diem: \$ \_\_\_\_\_

Transportation: \$ \_\_\_\_\_

Misc. Expenses: \$ \_\_\_\_\_

TOTAL

Total Cost divided by the number of trips equals average cost per trip.

	<u>Estimated Number of Trips</u>	<u>Average Cost Per Trip</u>	<u>Estimated Travel Cost</u>
Operation and Maintenance Army (21Y2020)	_____	_____	_____
Military Construction Army (21Y2050)	_____	_____	_____
Military Construction Air Force (57Y3300)	_____	_____	_____
All Other Military	_____	_____	_____
Military Funded Reimbursable	_____	_____	_____
Civil	_____	_____	_____
Revolving Fund	_____	_____	_____
Civil/Revolving Funded Reimbursable	_____	_____	_____
TOTAL			
MEMO: Travel in support of Training (Taken from above computations)	_____	_____	_____

Schedule B(1) FORMAT

<u>Travel Elements</u>	<u>Oct</u>	<u>Nov</u>	<u>Dec</u>	<u>Jan</u>	<u>Feb</u>	<u>Mar</u>	<u>Apr</u>	<u>May</u>	<u>Jun</u>	<u>Jul</u>	<u>Aug</u>	<u>Sep</u>
Operation and Maintenance Army (21Y2020) *	—	—	—	—	—	—	—	—	—	—	—	—
Military Construction Army (21Y2050) *	—	—	—	—	—	—	—	—	—	—	—	—
Military Construction Air Force (57Y3300) *	—	—	—	—	—	—	—	—	—	—	—	—
All Other Military *	—	—	—	—	—	—	—	—	—	—	—	—
Military Funded Reimbursable *	—	—	—	—	—	—	—	—	—	—	—	—
Civil *	—	—	—	—	—	—	—	—	—	—	—	—
Revolving Fund *	—	—	—	—	—	—	—	—	—	—	—	—
Civil/Revolving Funded Reimbursable *	—	—	—	—	—	—	—	—	—	—	—	—
MEMO: Travel in Support Of Training * (Taken from above computations)	—	—	—	—	—	—	—	—	—	—	—	—
Total	—	—	—	—	—	—	—	—	—	—	—	—

\* Monthly costs will be shown as non-cumulative.

APPENDIX C  
MISCELLANEOUS EXPENSE 1/2/  
(\$000)

Schedule C Format  
Reporting Element

Field Type 3/ Reporting Element	Submission Date												
	Oct	Nov	Dec	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Total
252													
254													
255													
256													
274													
275													
277													
280													
282													
283													
285													
301													
320													
326													
327													
328													

Q 1

(over)



07/03/87  
CS135

SCHEDULE D - BASE STAFF FY-\_\_

ORGANIZATION =

EMPLOYEE NAME (1)	APPROPRIATION (2)	PAY PLAN (3)	GR (4)	STEP (5)	TYPE (6)	HOURLY RATE (7)	BUDGETED ANNUAL HOURS (8)	ACTUAL ANNUAL SALARY (9)	LAST EQUIVALENT INCREASE (10)	AMOUNT STEP INC/PROMOTION (11)	OTHER LABOR COSTS (12)	TOTAL SALARY COSTS (13)
----------------------	----------------------	-----------------	-----------	-------------	-------------	--------------------	------------------------------	-----------------------------	----------------------------------	-----------------------------------	---------------------------	----------------------------

GENERAL INSTRUCTIONS FOR USE:

- Reports in the above format, or one similar, will be furnished each District organization element reporting directly to the Commander. Separate reports will be furnished for each facility account. Care should be taken to see that employees charged to facility accounts are listed in the facility account report and removed from any other report in which they are included.
- Each organization should review Schedule D for accuracy and make necessary changes and additions as required. Your revised schedule D should be used to prepare Schedule A.
- All civilian employees on-board as of the date of the computer generated printout are included in this report. Positions filled after that date, positions to be filled during the fiscal year and military personnel (Civil Works only) should be added to the printout. Vacant civilian and military personnel spaces which will not be filled at anytime during the fiscal year should not be added. If an employee is expected to be lost through retirement, PCS or any other known cause, adjust column 6 to show the total hours anticipated for that employee for the fiscal year concerned.
- Column 11 should be used to compute total fiscal year costs for each employee. Column 7 is basic salary costs. Column 9 is for increased costs due to step increases and/or promotions. Column 10 should reflect Holiday, Sunday, Night Differential, Hazardous Duty pay and Environmental Rates. Column 11 should be the sum of Columns 7, 9, and 10. Budgets should not include estimates for overhead. If Column 11 is blank use Column 7 to compute your budget estimates.
- When preparing Schedule A it is imperative that manpower totals be kept within the FY Manpower Budgeting Guidance authorizations. These authorizations may vary from the number of people listed on Schedule D, i.e., more personnel on-board than are authorized. However, manpower budgeting cannot exceed the Manpower Budgeting Guidance totals unless an approved change to the guidance is issued.

APPENDIX E

EMRO-RM-B (1-1e)

MEMORANDUM FOR CEMRO-EX

SUBJECT: FY90 Operating Budget

1. Listed below is the FY90 Operating Budget for the Executive Office.

<u>ITEM OF COST</u>	<u>AMOUNT APPROVED (\$000)</u>
Personnel Services	
Salary Costs *	124.5
Overtime Costs	1.2
Travel	
Civil/Revolving Fund	25.2
OMA	
MCA	39.0
All Other Military	
Reimbursable	
Miscellaneous Expenses	81.0
TOTAL	270.9

2. The amount of \$270.9 for FY90 is approved. Operating Budget adjustments should be forwarded to Budget and Manpower Branch for review.

3. POC is Mary Bambini, extension 3937.

\* Includes Field Type 225, Cash and Suggestion Awards.

Colonel, Corps of Engineers  
Commanding

APPENDIX F

DEFINITIONS OF ELEMENTS OF EXPENSE

<u>Field Type</u>	<u>Description</u>	<u>Explanation and Use</u>
225	Cash and Suggestion Award	This field type will only be used by Finance and Accounting personnel in recording awards processed through civilian pay operations.
226	Labor-Regular-Amount	Regular time labor, including Sunday, Holiday, Night Differential, Hazardous Duty, and Environmental Rates applicable to regular time.
227	Labor-Overtime-Amount	Overtime amounts, including Sunday, Night Differential, Hazardous Duty, and Environmental Rates, applicable to overtime.
228	Labor by Other Organizational Areas Regular-Amount (Borrowed other sections, branches, or divisions)	Regular labor amounts of borrowed employees, from other sections, branches or divisions.
229	Labor by Other Organizations-Overtime-Amount) Borrowed from other sections, branches or divisions)	Overtime labor amounts of borrowed employees.
230	Labor by Other C of E Establishments Regular	Amount for regular labor included in billings from other Corps establishments for work performed.
231	Labor by Other C of E Establishments Overtime	Amount of overtime labor included in billings from other Corps Establishments for work performed.

DEFINITIONS OF ELEMENTS OF EXPENSE (Cont'd)

<u>Field Type</u>	<u>Description</u>	<u>Explanation and Use</u>
232	Indirect Cost	Used in the application of Technical Indirect Cost distributed on a percentage of direct cost basis.
250	Per Diem and Transportation	Includes all reimbursement claimed on a Travel Reimbursement Voucher DD 1351-2 for travel essential to mission accomplishment. Includes rental of GSA passenger vehicles and rental of commercial vehicles when authorized and/or reimbursed from the travel order.
251	Per Diem and Transportation by Organizations	Amounts included in billings from other Corps establishments for work performed. Travel performed by another organization and charged against the travel target of the benefiting organization. **
259	Administrative Travel	Travel defined by DOD as: "That for which the fundamental purpose could be accomplished by alternate means or cancelled without impacting directly upon the accomplishment of essential or critical mission objectives of the performing organization or unit." See Appendix I for examples.

ELEMENTS OF EXPENSE FOR MISCELLANEOUS EXPENSE COSTING PROCEDURES (Cont'd)

<u>Field Type</u>	<u>Description</u>	<u>Explanation and Use</u>
252	PCS-Object Class 0120	Used in connection with PCS moves to include Temporary Quarters, Real Estate expenses and miscellaneous expenses.
253	Per Diem Mileage and Travel-Object Class 0210	Includes the cost of per diem, mileage and travel cost of transporting an employee and his/her family to the new permanent duty station.
254	PCS-Object Class 0220	Used in connection with PCS moves for shipment of household goods.
255	PCS-Object Class 0250	Used in connection with PCS moves for storage of household goods.
256	Transportation of Things	Used to record various transportation costs, including GBLs.
274	Training Cost	Charges for tuition and training. Does not include the associated travel and per diem.
275	Supplies and Materials	All costs resulting from the purchase of supplies and materials not classified under any other field type code.
277	Fuel	This field type includes the cost of fuel for Revolving Fund and Project-owned Plant equipment.**
278	Lubricants	Cost of lubricants for Revolving Fund and Project-owned plant, including lubricants purchased for power plant generation (i.e., turbine bearing oil and greases.)**

ELEMENTS OF EXPENSE FOR MISCELLANEOUS EXPENSE COSTING PROCEDURES (Cont'd)

<u>Field Type</u>	<u>Description</u>	<u>Explanation and Use</u>
279	Laundry	Cost of laundry service to provide clean linens and towels at both plant and project-owned facilities.**
280	Commercial Communications Services	This field type includes all costs for commercial telephone leases or rental from public or private phone companies including GSA telephone billings and postage other than parcel post. Do not include repair cost for existing systems.
281	Commercial Vehicle Services	Includes all costs resulting from the rental of mobile or floating plant from private commercial activities. This does not include commercial rental of airplanes in lieu of commercial airline travel.
282	Rent and Utility Services	This field type includes the costs of utility charges from public or private utility companies. Also all rental costs for space from the private sector as well as GSA office space rental cost distributed by accounting offices.**
283	Equipment Rental	The cost of equipment rented from commercial establishments; i.e., all reproduction copiers, typewriters, will be shown in this field type.**

ELEMENTS OF EXPENSE FOR MISCELLANEOUS EXPENSE COSTING PROCEDURES (Cont'd)

<u>Field Type</u>	<u>Description</u>	<u>Explanation and Use</u>
284	Contract (excluding Civil A-E)	This field type includes: (1) construction contracts performed by the private sector that result in the building of a facility or for the rehab/repair of existing facilities, (2) contracts for reservoir clearing, well plugging, dredging, channel and streambank alterations, (3) relocation agreement contracts, (4) service contracts, (5) commercial activities contracts, (6) supplies and material contracts associated with construction contracts, (7) contracts for nonexpendable equipment, and (8) all land payments such as acquisition, right-of-way, deficiency settlements, and damage payments.
285	Other Contractual Services	For Revolving Fund accounts, (VW), this will be used for such items as maintenance of Revolving Fund equipment by contract, A-E services contracts financed by the Revolving Fund excluding those charges to a VW 812 account, and janitorial services at a Revolving Fund owned facility. For Civil Works, items such as repair of equipment done by private sources, and other commercial services.
297	EPA Equipment Purchases	Purchases of equipment for EPA Superfund, (do not include small tools charged to F/T 331).**

ELEMENTS OF EXPENSE FOR MISCELLANEOUS EXPENSE COSTING PROCEDURES (Cont'd)

<u>Field Type</u>	<u>Description</u>	<u>Explanation and Use</u>
298	Architect-Engineer (A-E) Contracts	Contracts performed by the private sector for services that could be performed by our own personnel if we had sufficient people and expertise. Planning, engineering, real estate services would represent the most common examples, although contract inspection (Title II) and some expert services in the administrative area could be involved. All contracts administered by Planning Division would be A-E. With the exception of relocation agreement contracts and possible construction service contracts, all other Engineering Division administered contracts would be A-E.**
300	OCE Support	This field type will be used only for costs billed to districts for various activities of Corps-wide benefit performed by OCE.**
301	Central Payroll Support	This field type will be used when recording costs billed to organizations by the Omaha District for performance of the Central Payroll Office function.**
302	Division Aircraft	This field type will be used when recording charges received for appropriate portions of the Missouri River Division airplane operating costs.**

ELEMENTS OF EXPENSE FOR MISCELLANEOUS EXPENSE COSTING PROCEDURES (Cont'd)

<u>Field Type</u>	<u>Description</u>	<u>Explanation and Use</u>
306	Actual Payroll	This field type will be used only by Finance and Accounting Offices.**
308	Jury Fees	Self-explanatory. This field type will be used only when specifically authorized by Finance and Accounting Offices.**
311	Amortization of Deferred Charges	This field type will be used to record all amortization of Revolving Fund deferred charges. This field type will be used only by Finance and Accounting Offices.**
320	All Other Costs	This field type will be used when something absolutely cannot be identified under any other field type. <u>This field type will be used sparingly.</u>
321	All Other Costs by Other Corps of Engineers	Billings from other Corps of Engineers organizations that cannot be identified as field type 230, 231, or 251.
322	Other Government Agency Cost	This field type will be used to record billings from other Federal agencies outside of the Corps.**
326	Motor Vehicle Charges	Includes charges for vehicle usage from the Revolving Fund through plant rental charges, and for charges for usage of GSA nonpassenger vehicles, GSA passenger vehicle charges will be recorded under field type 250.
327	Laboratories	Includes charges for tests performed by the Missouri River Division Laboratory.

ELEMENTS OF EXPENSE FOR MISCELLANEOUS EXPENSE COSTING PROCEDURES (Cont'd)

<u>Field Type</u>	<u>Description</u>	<u>Explanation and Use</u>
328	Reproduction	Charges for reproduction services performed in-house including micrographics.
329	ADP	Charges for ADP services performed by District and MRD DATA Processing Centers. Time and line charges, MRD support
331	Expendable Tools	Cost of tools, office furniture, and equipment that does not meet capitalization or PRIP requirements.**
332	Communications	This field type will be used to record charges to benefitting projects for services performed by Operations Divisions' Radio Sections at both Districts. Does not include any costs listed below.
333	Plant and Equipment	This field type includes rental charges for usage of Revolving Fund owned plant other than mobile land plant.
334	Other Facility Charges	This field type includes charges for services performed by various Revolving Fund activities such as Sedimentation Parties, and Micrographics.
335	Survey	This field type includes charges for services performed by Engineering Divisions' Surveys and Mapping Section for the Omaha District only.

ELEMENTS OF EXPENSE FOR MISCELLANEOUS EXPENSE COSTING PROCEDURES (Cont'd)

<u>Field Type</u>	<u>Description</u>	<u>Explanation and Use</u>
336	Core Drill Facility Charges	This field type includes charges for services performed by Engineering Divisions' Core Drill Crews for the Omaha District only.
337	Shops and Yards	This field type includes charges for services performed by Operations Divisions' Maintenance Base facilities.
338	Garage	This field type used to record cost distributions from the VW 42 account (Kansas City only).
340	Depreciation	This field type includes charges to Revolving Fund accounts which represent the portion of the asset acquisition cost appropriately chargeable to correct operations. It is also used for multiple purpose power projects, only by Finance and Accounting Offices.**
341	Insurance	This field type includes charges to Revolving Fund accounts which represent amounts necessary to keep the Revolving Fund Insurance Reserve solvent.**
342	Plant Replacement Increment	This field type includes charges to Revolving Fund Accounts which represent the additional charges to customers necessary over an asset life to insure money to pay the increased price of a replacement is available when replacement occurs.**

ELEMENTS OF EXPENSE FOR MISCELLANEOUS EXPENSE COSTING PROCEDURES (Cont'd)

<u>Field Type</u>	<u>Description</u>	<u>Explanation and Use</u>
351	District Overhead	Flat rate distribution of costs associated with the District Office administration. Items such as Counsel, Safety, Personnel, etc.
352	Area Office Overhead	Charges to projects for an appropriate share of an area office administrative costs such as general office supplies, secretarial and area engineer's salaries.**
354	Centralized Division Support	Not applicable for the Missouri River Division and it's districts.**
355	Division Administrative Support	To record the cost of Division Administrative support to specific District accounts.**
356	District Administrative Support	Use to record the cost of Division Administrative support of another district or division.**
359	Facility Burden	Charges to projects/work orders which represent the administrative costs of the facility performing the work.**

\*\* These field types are for use in the Civil Works Module only. They do not apply to Military functions.

APPENDIX G

WORKDAY SCHEDULE  
FY91 thru FY94

<u>FY91</u>	<u>Paid</u> <u>Workdays</u>	<u>Cumulative</u> <u>Workdays</u>	<u>Months</u> <u>MH</u>	<u>Cumulative</u> <u>MH</u>	<u>Cumulative</u> <u>%</u>
(1)	(2)	(3)	(4)	(5)	(6)
Oct 90	23	23	184	184	8.8
Nov	22	45	176	360	17.2
Dec	21	66	168	528	25.3
Jan 91	23	89	184	712	34.1
Feb	20	109	160	872	41.8
Mar	21	130	168	1,040	49.9
Apr	22	152	176	1,216	58.2
May	23	175	184	1,400	67.0
Jun	20	195	160	1,560	74.7
Jul	23	218	184	1,744	83.5
Aug	22	240	176	1,920	92.0
Sep	<u>21</u>	261	<u>168</u>	2,088	100.0
Total	261		2,088		

FY92

Oct 91	23	23	184	184	8.8
Nov	21	44	168	352	16.8
Dec	22	66	176	528	25.2
Jan 92	23	89	184	712	34.0
Feb	20	109	160	872	41.6
Mar	22	131	176	1,048	50.0
Apr	22	153	176	1,224	58.4
May	21	174	168	1,392	66.4
Jun	22	196	176	1,568	74.8
Jul	23	219	184	1,752	83.6
Aug	21	240	168	1,920	91.6
Sep	<u>22</u>	262	<u>176</u>	2,096	100.0
Total	262		2,096		

APPENDIX G

WORKDAY SCHEDULE  
FY91 thru FY94

<u>FY93</u> (1)	<u>Paid</u> <u>Workdays</u> (2)	<u>Cumulative</u> <u>Workdays</u> (3)	<u>Months</u> <u>MH</u> (4)	<u>Cumulative</u> <u>MH</u> (5)	<u>Cumulative</u> <u>%</u> (6)
Oct 92	22	22	176	176	8.4
Nov	21	43	168	344	16.4
Dec	23	66	184	528	25.2
Jan 93	21	87	168	696	33.3
Feb	20	107	160	856	40.9
Mar	23	130	184	1,040	49.8
Apr	22	152	176	1,216	58.2
May	21	173	168	1,384	66.3
Jun	22	195	176	1,560	74.7
Jul	22	217	176	1,736	83.1
Aug	22	239	176	1,912	91.6
Sep	<u>22</u>	261	<u>176</u>	2,088	100.0
Total	261		2,088		
 <u>FY94</u>					
Oct 93	21	21	168	168	8.0
Nov	22	43	176	344	16.5
Dec	23	<del>66</del>	<del>184</del>	525	25.3
Jan 94	21	87	168	696	33.3
Feb	20	<del>107</del>	<del>160</del>	856	40.9
Mar	23	130	184	1,040	49.8
Apr	21	151	168	1,208	57.9
May	22	173	176	1,384	66.3
Jun	22	195	176	1,560	74.7
Jul	21	216	168	1,728	82.8
Aug	23	239	184	1,912	91.6
Sep	<u>22</u>	261	<u>176</u>	2,088	100.0
Total	261		2,088		

General Instruction for Use:

- Col. 1 - Month in fiscal year.
- Col. 2 - Days in month that will be paid including holidays.
- Col. 3 - Cumulative work days in fiscal year.
- Col. 4 - Manhours that will be consumed during the month.
- Col. 5 - Cumulative manhours in the fiscal year.
- Col. 6 - Cumulative percent manhours in the fiscal year (Col. 5 (monthly) divided by total of Col. 4).

APPENDIX H

AMS CODE & APPROPRIATION TITLES

<u>AMS CODE</u>	<u>APPROPRIATION TITLE</u>
<u>CIVIL WORKS</u>	
08503121	General Investigations
08503122	Construction General
08503123	Operation and Maintenance, General
08503124	General Expense
08503125	Flood Control and Coastal Emergency
08503126	General Regulatory Functions
08504902	Revolving Fund
08505007	Special Recreation Use Fee
MILITARY	
10000000	Major Construction (Public Works)
30000000	Planning
70000000	Reimbursable Construction (except Capehart Housing)

APPENDIX I

ADMINISTRATIVE TRAVEL DEFINITION

DOD has defined Administrative Travel as:

"That for which the fundamental purpose could be achieved by alternative means or cancelled without impacting directly upon the accomplishment of essential or critical mission objective of the performing organization or unit. Some examples of travel which may be considered administrative travel are:

- . Travel for job interviews;
- . Coordination visits between activities;
- . Familiarization and general surveillance trips;
- . Attendance or participation in administrative, organizational or training conferences, symposia and seminars;
- . Change of command ceremonies;
- . Sports participation;
- . Staff visits;
- . Training courses not specifically required for job performance;
- . Staff retreats."

APPENDIX J

CEMRO-RM-B (1-1e)

20 November 198

MEMORANDUM FOR CEMRO-EX

SUBJECT: FY Operating Budget (DM 37-1-9)

Enclosed for your information is the current status of your operating budget.

Encl

Chief, Budget and Manpower Branch  
Resource Management Office

OMAHA DISTRICT  
 STATUS OF OPERATING BUDGET  
 FY 90

ORGANIZATION: EXECUTIVE OFFICE

PERIOD ENDING: 31 October 1989

Cost Item	Annual Budget (\$000)	Cumulative Budget to Date (\$000)	Cumulative Cost to Date (\$000)	Variance to Date
Personnel				
Salary	124.5	8.6	19.0	220.9
Overtime Cost	1.2	0.1	0.0	0.0
Travel & Transportation 1/	64.2	5.3	3.6	67.9
Miscellaneous Expense	81.0	5.8	4.4	75.9
Overhead Cost 2/	0.0	0.0	***.*	
Total	270.9	19.8	27.0	136.4

1/ Listed below are travel costs from Finance and Accounting reports.

	OMA	MCA	Reimbursable	Civil	All Other Military
Target	0.0	39.0	0.0	25.2	0.0
Actual	0.0	0.0	0.0	2.9	0.0

2/ Overhead cost not budgeted in the FY90 submission nor included in Cumulative Cost to Date Total.

1. In accordance with DM 37-1-9, paragraphs 8e and 9, each District element is requested to review the feedback furnished on this form and submit any updates to Schedules A, B or C to CEMRO-RM-B.

2. Borrowed Labor to Date is: 3.4

3. Accumulated Income to Date is: 3.4

CEMRO-EX

4. Listed below is a breakdown of your miscellaneous expenses by field type.

FIELD TYPE	CUM. BUDGET TO DATE (\$000)	EXPENDED TO DATE (\$000)
252	0.1	0.0
256	0.0	0.0
274	0.0	0.1
275	0.4	0.3
280	1.5	0.5
282	0.5	0.5
283	0.0	0.0
285	0.5	0.1
321	0.0	0.0
326	0.0	0.0
328	0.5	2.4
329	1.8	0.5
331	0.0	0.0
334	0.5	0.0
TOTALS	<u>5.8</u>	<u>4.4</u>

5. Refer any questions to Carol Berger, 221-3934.

APPENDIX K

Schedule K

FY\_\_\_\_\_ENGINEERING AND DESIGN PROGRAM (\$000)

MILITARY

<u>Field and Project Offices</u>	<u>Estimated \$</u>
In-house	\$ 11,750 K
A-E Contracts	14,250 K
Overhead	1,300 K
TOTAL	\$ 27,300 K
Construction Value of Work Designed	\$390,000 K
Percent Design	7.0%

\*Reflects E&D Program related to construction only, which includes lost effort and breakage.

DM 37-1-9  
APP K  
15 Mar 90

Schedule K

FY \_\_\_\_ ENGINEERING AND DESIGN PROGRAM (\$000)

CIVIL

<u>Field and Project Offices</u>	<u>Estimated \$</u>
In-house	\$ 2,402 K
A-E Contracts	-
Overhead	566 K
TOTAL	\$ 2,968 K
Construction Value of Work Designed	\$31,946 K
Percent Design	9.3%

APPENDIX L

Schedule L

ESTIMATE OF WORK PLACEMENT  
FY \_\_\_\_ CONSTRUCTION PROGRAM (\$000)

<u>Field and Project Offices</u>	Milcon <u>Estimated \$</u>	<u>O&amp;M</u>
Badger	\$ 884.6	53.4
Black Hills	2,017.6	24.9
Fort Crook	854.3	27.2
Rocky Mountain	2,700.8	642.2
Fort Peck	0	0
Gavins Point	<u>0</u>	<u>0</u>
Subtotal	\$ 6,457.3	747.7
Construction Division	2,000.0	280.4
Shop Drawing Review	<u>1,026.1</u>	<u>93.5</u>
TOTAL S&I	\$ 9,483.4	1,121.6
Overhead	<u>1,641.8</u>	<u>186.9</u>
TOTAL S&A	\$ 11,125.2	1,308.5
Work Placement	\$205,226.6	18,693.2
Percent S&A	5.4%	7.0%

APPENDIX M

Schedule M

FY OPERATIONS AND MAINTENANCE PROGRAM (\$000)

Operating Costs

Operations Division (District)	3,639.7
Project Offices:	
Fort Peck	1,581.1
Garrison	2,154.6
Oahe	2,094.4
Big Bend	1,514.0
Fort Randall	1,775.2
Gavins Point	2,226.7
Missouri River	725.8
Tri Lakes	319.3
Emergency Management	149.2
Overhead	<u>3,656.0</u>
Subtotal Operating Costs	19,836.0

Schedule M

FY \_\_\_ OPERATIONS AND MAINTENANCE PROGRAM (\$000)

Other O&M Activies

Operations Division (District)	730.3
Project Offices:	
Fort Peck	2,873.2
Garrison	3,583.4*
Oahe	4,048.6
Big Bend	1,438.0*
Fort Randall	4,554.8
Gavins Point	1,487.3
Missouri River	1,140.2
Tri Lakes	62.7
Emergency Management	<u>229.8</u>
Subtotal O&M Activities	20,148.3
Subtotal O&M Program	39,984.3
Real Estate, Planning & Engineering Activities (A portion of this is Operating Costs)	<u>8,841.0</u>
Total O&M Program (Gross Expenditures)	48,825.3

\*Includes all funds under direction of project office.

OMAHA DISTRICT OPERATING BUDGET  
SOURCES OF FUNDS AVAILABLE FOR OBLIGATIONS - FY90  
(\$000)

APPENDIX N

Schedule N  
SOURCE TITLE

APPROPRIATION

AMOUNT

CIVIL

General Investigations	96X3121
Construction General	96X3122
Construction General - Reimbursable Superfund	96X3122
FEMA	
Operations & Maintenance - General	96X3123
Flood Control & Coastal Emergencies	96X3125
General Regulatory Functions	96X3126
Revolving Fund	96X4902
Contributed Funds - Required	96X8862
Contributed Funds - Other	96X8862
Energy Supply, R&D Activitie	96-89X0224

CIVIL TOTAL

MILITARY

Operations & Maintenance, Army	21*2020
Military Construction - Army	21*2050
Military Construction - Navy Res	17*1235
Operation & Maintenance, Army NG	21*2065
Operations & Maintenance, Army Res	21*2080
Military Construction - Army Res	21*2086
Family Housing - Army	21*7020
Military Construction - Air Force	57*3300
Military construction - Air Force Res	57*3730
Other Procurement - Air Force	57*3080
Family Housing - Air Force	57*7040
Department of Defense	97*XXXX
Homeowners Assistance Program	97X4090

DIRECT TOTAL

WORK FOR OTHERS(Reimbursable)

Army Projects
Air Force Projects
OMAF - Real Estate Administration
Defense Projects

WORK FOR OTHERS TOTAL

MILITARY TOTAL

GRAND TOTAL

APPENDIX O

400 ACCOUNTS INCOME TO SUBMITTING ELEMENT (\$000)

Schedule O

MILITARY

CIVIL

LABOR

DIRECT

INDIRECT

OVERTIME

DIRECT

INDIRECT

TRAVEL

DIRECT

INDIRECT

MISCELLANEOUS

DIRECT

INDIRECT