

## APPENDIX E

### GLOSSARY OF TERMS

E-1. **Brokered Work** - Brokered work is work transferred from a district or other Corps activity to be executed by a different Corps activity or outside agency. It is important to program brokered work to produce the result desired by the Division Engineer. Brokered work should be programmed so that the model distributes the FTE to the appropriate field office. (Examples below) **MILITARY WORK MAY NEVER BE RESOURCED BY CIVIL FTE.**

a. Case 1. Work is assigned to District A which wants to accomplish the work in-house or by contract. District A should program the work accordingly in FORCON to receive the FTE. Any subsequent (or prior) decision to broker the work to District B is "off line". District B will not receive the FTE and accepts the work from District A with this understanding.

b. Case 2. Work is assigned to District A which intends to assign all or a portion of the work to District B. The funds should be transferred in the To-From statement. District A should retain enough funds to manage the work and should show the management effort as in-house administration/engineering etc. effort. District B should program the work covered by the transfer. This case is appropriate to describe situations where work is transferred to a center of expertise or where work is internally brokered within a Division to maintain desired staffing levels at District B.

c. Case 3. Dredging is to be accomplished on Project X. District A which owns the project transfers funds to District B, which manages the dredges, to accomplish the dredging. District A keeps a small amount for the management of the dredging and transfer the bulk of the funds to District B to pay for the dredging. District B receives both the manpower and the funds for the dredge work.

d. Case 4. District A with military workload and resources makes an agreement with a civil only district to execute a portion of its military effort. District A sends a MIPR to district B to cover the work. District A must send military FTE along with the funds to cover the effort, or the district B must request military FTE from Director of Resource Management and/or Director of Military Programs, or return the work to district A. This effort may never be resourced by civil FTE.

E-2. **Carry-In** - Dollars that were not expended in prior years and remain available for expenditure.

E-3. **Carry-Out** - Dollars that are not expected to be expended in the fiscal year in question. Dollars obligated but not expended (undelivered orders) will be included as carry-out.

E-4. **CECW-BA** - ~~Analysis~~ Centralized Programs and Systems Management Branch of Programs Division, Civil Works Directorate.

E-5. **CERM-M** - Manpower and Management Division, Directorate of Resource Management.

E-5 6. **Contract Payments** -

a. (Private Sector Contracting including Architect/Engineer and **OTHER** Services) Payments to contractors in the private sector for A/E related activities, e.g., P&S's, foundations, backwater profiles, surveys and mapping, archeological investigations, EIS's, consulting services with universities and colleges, engineering and design during construction, title searches, appraisals and relocation design activities. Other service type contracts are included in this category also.

b. (Construction Contract Payments) Payments to contractors in the private sector for construction activities, e.g., construction placement, dredging, land payments and relocation assistance payments. FORCON rules for contracts are the same as contained in the CEFMS or COEMIS F&A system. Dredging contracts will be shown with Operations - Dredging function, whereas construction contracts are shown with the construction organization - to include government supplied construction materials. Be sure to separate out engineering services provided under a construction contract and score them as private sector contracting in paragraph a above.

c. Direct Fund Cite. There are occasions when a Corps office (district, division office, R&D Lab, or separate FOA) may broker work to another Corps entity. Some of this work in turn may be contracted out to the private sector. The originating organization (planning, engineering, real estate, etc.) may take credit for this subcontracted work if and only if a direct fund cite is used.

E-67. **Distribution Rates** - Using all CY and BY projects in each Fund Category (A/CCS) the FORCON model computes the average distribution rate of effort (labor) to each organization or function (org-function rate) and the average percentage of work executed with in-house labor for each organization (method of work rate). The distribution rates for each fund category may be determined for Corps-wide, within a Division, or within a District. Once calculated for each A/CCS, the rates are used to estimate the effort required to execute a project in BY+1 and BY+2 for the estimated funds available (see para B-4).

E-78. **From Other Corps** - Funds received from other Corps offices for work to be performed by the reporting office. Other districts are the most common example. PRIP funds are considered assets and are not to be included. An exception would be for a district to receive PRIP funds which they would send to MDC to design a boat or barge. In this example, the district would show receiving funds from OCE in the To/From, and giving those funds to MDC. **WORK ON MILITARY PROJECTS MAY NEVER BE RESOURCED WITH CIVIL FTE,**

EVEN IF SENT VIA A MIPR.

**E-89. From Other Government Agency** - Funds received from other government agencies. Funds such as departments of Energy and Transportation, among others, would go into the proper fund category in the WD appropriation, EPA (superfund and other environmental restoration support are the exception, it is placed in BZ (a subset of the Construction, General appropriation)).

**E-910. Funds Available/Workload** - Work allowance plus carry-in, plus funds from other Corps/government agency, plus cash contributions from local interests, minus carry-out.

**E-1011. Fund Category** - A collection of projects similar in the way resources are applied to accomplish the work and similar in the work to be done. A category, class, and subclass designation used in the accounting system is used in FORCON as the basic identifier (See appendix D and ER 37-2-10, App 20-I).

**E-1112. Hired Labor** - The amount costed to Corps cost accounts for in-house labor. Includes all items included in the effective rate plus annual and sick leave, government contributions, etc. Includes direct, indirect and facility. Overhead labor is represented by the Administration organization for each project. Costs for previously ceiling exempt and uniformed military are included in the organization for which they work.

**E-1213. Indirect, Overhead and Facility Labor** - Workyears and labor dollars for those that charge to the Revolving Fund as indirect, overhead or facility are shown in FORCON in the organization where they reside.

**E-1314. Other In-House Cost** - All items of cost not considered labor or contract or payments to other Corps/other government agency. Included are travel, rent and utilities, materials and supplies, depreciation, plant and equipment.

**E-1415. Sub-code** - A subset of a fund category. Projects that differ from the normal in the fund category are grouped together. Sub-codes will be assigned and controlled by ~~CECW-BA~~CECW-RM. (See App D).

**E-1516. Trend Analysis** - The application of distribution rates against outyear funds which will generate manpower trends for the district, assuming no change in the current manner in which the district/labs conducts its business (See para B-4).

**E-1617. To Other Corps** - Payments to other Corps offices to perform work for the reporting office. Payments for OCE assessments will be included. (See brokered work)

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**E-1718. To Other Government Agency** - Payments to other government agencies to perform work for the reporting office. Not included are payments to GSA for rent. Payments to agencies such as NWS, USGS are not considered contract payments.

**E-1819. Workyears** - Effort by Corps employees in accomplishing the mission. FORCON workyears are all FTEs (full time equivalent). Not included are workyears of (1) ~~employees formerly exempt from the workyear ceiling~~, (2) overtime, (3) ~~uniformed military~~. One workyear is defined as equal to 2080 hours paid equals 1770 hours worked.