

APPENDIX E  
GENERAL EXPENSES  
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SUBAPPENDIX E-1  
GENERAL EXPENSES  
APPLICABILITY

E-1.1. **Appropriation Title.** General Expenses 96X3124

E-1.2. **Purpose.** This appendix provides guidance for development of the General Expenses (GE) Program for Headquarters, U. S. Army Corps of Engineers (HQUSACE), Major Subordinate Commands (MSCs), and other support activities.

E-1.3. **Activities Included.**

<u>Activity Title</u>	<u>Appn</u>	<u>Cat/Class/ Subclass</u>	Guidance Located in Subappendix
Headquarters, US Army Corps of Engineers	905	800	E-2
Major Subordinate Commands	905	800	E-2
Coastal Engineering Research Board	905	800	E-2
Humphreys Engineer Center Support Activity	905	800	E-2
Water Resources Support Center	905	800	E-2
USACE Finance Center	905	800	E-2



SUBAPPENDIX E-2  
GENERAL EXPENSES  
PROGRAM GUIDANCE

E-2.1. **Program Objective.** The objective of the General Expenses (GE) Program is to provide the minimum acceptable level of definitive policy guidance, executive direction and management, and coordination in execution of the Civil Works Program.

a. **Program.** The General Expenses Program will be developed to provide for accomplishment of the program objective by Headquarters, U. S. Army Corps of Engineers (HQUSACE), Major Subordinate Commands (MSCs), and other support activities. The program will reflect ongoing restructuring initiatives and comply with the Chief of Engineers' 10 Jul 1997 memo to all division commanders, subject: Division GE/OMA Resources, FY 98-03, and the USACE FY ~~1999~~2000 Consolidated Command Guidance (CCG), ~~dated July 1998~~ last updated on 7 December, 1999, as well as any initiatives approved prior to submission of the program.

b. **Labor Resources and Funding.**

(1) **Labor Resources.** Estimates of labor resources for the PY-1 and PY will reflect the most efficient utilization of personnel necessary to achieve the program objective. MSCs will be staffed at levels authorized by the Chief of Engineers' memo and the FY ~~9900~~ CCG cited above, or subsequent guidance if appropriate. Executive direction and management workyears are constrained by GE Program funding; Congressional appropriations language, such as the limitations on the use of other Title I funds; and Administration initiatives to reduce the size of "headquarters" activities and the overall federal workforce.

(2) **Labor Funding.** Funding requests for the PY will include base labor costs as of 1 October of PY-2, plus projected inflation based on Class 1 rates shown in Table 1 of the main part of this EC. These rates reflect national and locality pay raises, plus agency contributions for employee benefits. In preparing estimates for overtime, analyze the use of overtime to ensure that it is prudent and efficient; explore all reasonable alternatives to overtime, such as improved scheduling; and assure that adequate approval, monitoring, and audit procedures are in place to avoid abuses. Total labor funding requirements should be adjusted to include incentive awards as well as projected hire lag. Costs for formerly ceiling exempt employees in the Student Educational Employment Program (formerly Summer Employment Youth and Youth Opportunity Back to School programs), and costs for uniformed GE Program-funded military officers will be included in estimating total personnel compensation costs.

c. **Non-labor Resources and Funding.** Estimates of non-labor resources for the PY-1 and PY will cover non-labor features listed in Illustration E-2.1. Use Object Class Definitions contained in paragraph ~~35.5~~ 83.7 of OMB Circular A-11 dated July 1998~~9~~. They can be accessed and downloaded from the following internet site:

<http://www.whitehouse.gov/WH/EOP/OMB/html/circulars/a011/98a-11.pdf>.

<http://www.whitehouse.gov/OMB/circulars/a11/s83.pdf>.

Funding requests will reflect inflation based on Class 2 rates shown in Table 1 of the Main Part of this EC. If your PY request includes inflation greater than that based on the PY Class 2 rate, you must explain why in your justification statement. Cost growth above Class 2 rates will not be considered without the explanation. All funding entries will be **rounded to the nearest thousand dollars**.

E-2.2. **Supporting Data.** The PY GE Program request will comprise a transmittal letter, program justification statement, and two justification summaries.

a. **Transmittal Letter.** The program request will be transmitted by a letter signed by the MSC Commander/Director of Separate Office/Activity, or authorized delegate. This transmittal letter will confirm compliance with this guidance and the accuracy and adequacy of the request.

b. **Program Justification Statement.** The program justification statement will explain any extraordinary requirements above inflation, and the impacts of not funding them. If you are planning additional restructuring, consolidation or downsizing initiatives or collocation with another Corps activity, include justification showing estimated costs and savings, and your funding timetable, with anticipated PY costs broken out between civil and military functions. If your request exceeds your latest FTE guidance for the PY, you must justify the positions individually and explain why these requirements cannot be accommodated within the current guidance. The name, office symbol, and telephone number of the preparer will be provided in the narrative or transmittal letter.

c. **Funding Justification Summary (Illustration E-2.1).** This is a summary of GE Program funding. The PY-2 funding total equals the amount of the work allowance actually received in the PY-2, plus prior year carryover, including any adjustments up to the time of your program submission. Data will be broken down by feature/subfeature, as shown. The sum of amounts shown under object classes 11 and 12 equals the salaries and benefits for the General Expenses Program staff reflected under Title III of Illustration E-2.2.

d. **Labor Justification Summary-- (Illustration E-2.2).** This is a summary of GE Program labor, expressed in FTE workyears and full-time permanent (FTP) positions. Item III equals the sum of Items I and II, while Item IV reflects all non-GE Program labor, broken out by civil and military functions. These categories are further broken out by direct-funded (funded through appropriations to the Corps) and reimbursable (funded by other agencies, e. g., Department of Energy, Air Force, etc.). Item V is the sum of Items III and IV, which equals the total labor assigned to the activity.

E-2.3. **Submission Requirements.** Supporting data, described above, will be submitted in hard copy to the Director of Resource Management (CERM-ZA), WASH DC 20314-1000, and by electronic mail to, CERM-B by the date shown in the schedule of the Main Part of the EC. An Excel workbook, with separate worksheets for the two illustrations will be provided to you via e-mail and **must** be used in order to assure consistency in the program submissions. If there are problems complying with these submission requirements, contact CERM-B by e-mail or phone at (202) 761-1104.

ILLUSTRATION E-2.1  
GENERAL EXPENSES  
FUNDING JUSTIFICATION SUMMARY  
(\$000)

MSC/Other Activity: _____		Date: _____		
Feature/ Subfeature	Title	Work Allowance PY-2	Assumed Budget PY-1	Budget Request PY
11 01	FTP Civilian Pay	_____	_____	_____
11 03	Other than FTP Pay Cash Awards)	_____	_____	_____ 11 05 Other Pay (Ov
11 07	Military Officer Pay	_____	_____	_____ 12 01 Civilian Benefi
21 01	Commercial Air	_____	_____	_____ 21 02 Division Airpla
			<b>Subtotal OC 21/22</b>	
23 01	GSA Rent	_____	_____	_____ 23 02 Other Rent
24 00	Printing & Reproduction	_____	_____	_____
<b>25 01</b>	Advisory & Assist. Svcs from other Gov't	_____	_____	_____ <b>25 02</b> Training, Othe
25 04	O&M of Facilities Costs	_____	_____	_____ 25 05 Admin. Suppo
26 00	Supplies & Materials	_____	_____	_____ 31 00 Equipment

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ILLUSTRATION E-2.2  
GENERAL EXPENSES  
LABOR JUSTIFICATION SUMMARY

MSC/Other Activity: \_\_\_\_\_ Date: \_\_\_\_\_

Title	ACTUAL PY-2			ESTIMATE PY-1			ESTIMATE PY		
	FTE Work Years	Total FTP Posn	Salaries and Benefits	FTE Work Years	Total FTP Posn	Salaries and Benefits	FTE Work Years	Total FTP Posn	Salaries and Benefits
I. GE-funded civilians	_____	_____	_____	_____	_____	_____	_____	_____	_____
II. GE-funded military	_____	_____	_____	_____	_____	_____	_____	_____	_____
III. Total GE-funded staff	_____	_____	_____	_____	_____	_____	_____	_____	_____
IV. Remaining Staff									
a. Military functions:									
Direct-funded	_____	_____	_____	_____	_____	_____	_____	_____	_____
Reimbursable	_____	_____	_____	_____	_____	_____	_____	_____	_____
b. Civil functions:									
Direct-funded	_____	_____	_____	_____	_____	_____	_____	_____	_____
Reimbursable	_____	_____	_____	_____	_____	_____	_____	_____	_____
V. TOTAL MSC/SFOA STAFFING (Sum of III, IVa. & IVb.)	_____	_____	_____	_____	_____	_____	_____	_____	_____