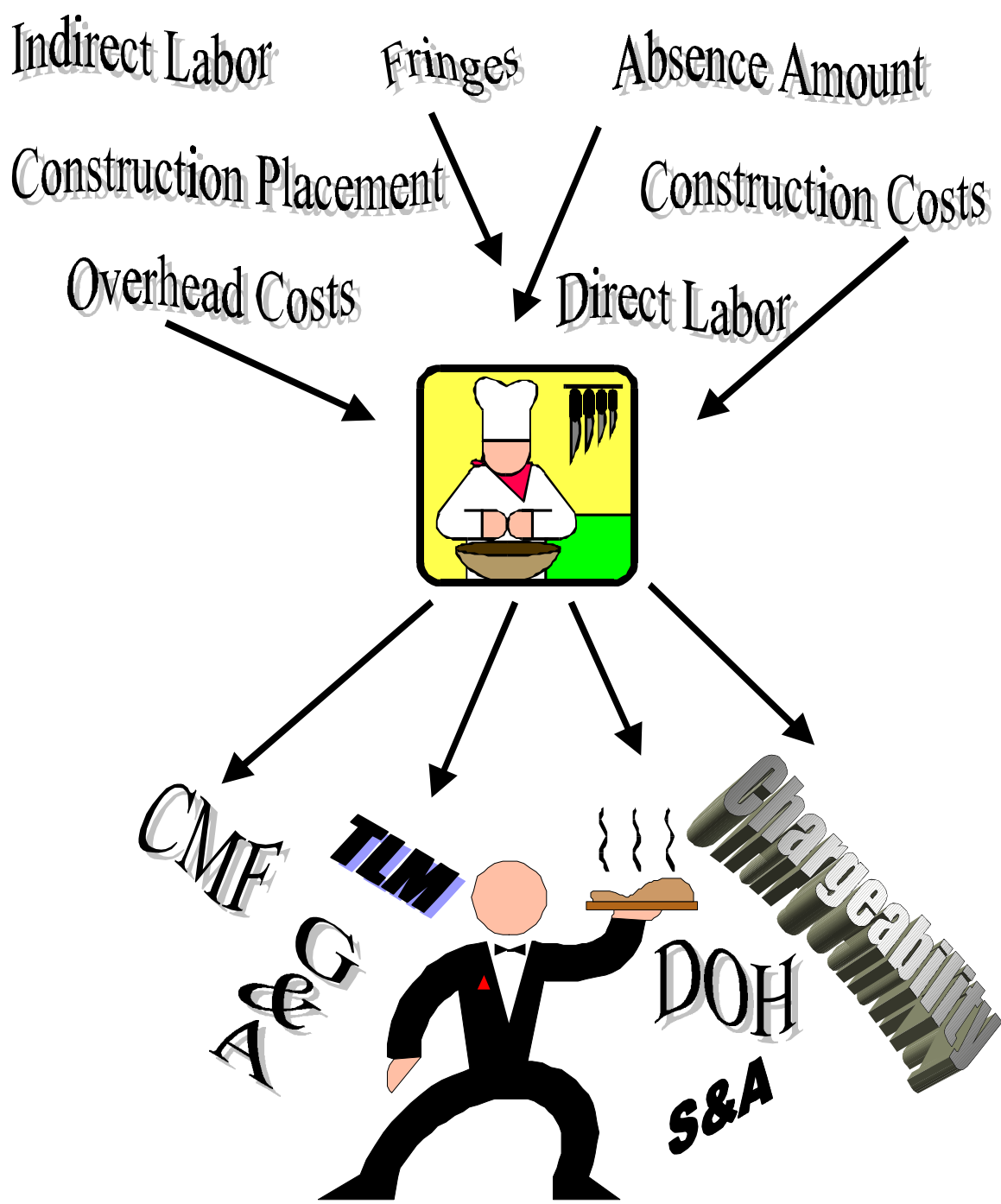


# The Cost of Doing Business Cookbook



The Cost of Doing Business (CODB) performance measurement indicators are built on concepts, criteria and formulas which are routinely used in private and public sector engineering and construction firms to evaluate efficiency and competitiveness. The USACE CODB statistics are meant to be used as an analytical tool for diagnosis of problem areas and initiation of corrective action.

In this cookbook we have provided descriptions of the current CODB performance indicators and illustrations and examples of the formulas. We have also attempted to identify causes of typical problems and suggest remedial action. The cookbook must be used in conjunction with other published CODB guidance in order to achieve results. Those resources are:

- (1) ER 37-345-10 (military) and ER 37-2-10 (civil) - contain guidance for reporting costs in the accounting databases.
- (2) The Cost of Doing Business Matrix - a report in which costs are grouped for each district by type of expense and category of work. Programs run against District level accounting records extract costs, move them into the matrix and generate statistics.
- (3) The Cost of Doing Business Documentation – contains a detailed explanation of the rows and columns of the matrix – also describes the formulas.
- (4) The Cost of Doing Business Summary Report - a narrative and graphical analysis of USACE performance in cost management areas. It was last published in 1995.
- (5) The Consolidated Command Guidance (CCG) - yearly guidance that lists and briefly describes the cost performance indicators to be monitored by the Command during the current fiscal year.
- (6) The Command Management Review (CMR) - quarterly USACE review and analysis of Command performance indicators published in the CCG.

The usefulness of this cookbook as an analytical tool depends on the analyst's understanding of the concepts and processes involved, and ability to identify problem areas, isolate the causes of the problems and initiate action to correct them. It is important that the analyst adopt an integrated approach, evaluating all relevant measurements for a given service or type of work, since poor performance in a single indicator might be due to an anomaly or unique aspect of a particular program, rather than to an inefficient business practice. It is also important to insure the accuracy of the reporting and accounting records to insure that the measurements are valid. POC for this cookbook is Susan Turek, CERM-P, (202) 761-1860.

## **The Cost of Doing Business (CODB) Matrix**

In the matrix costs are displayed in a spreadsheet format by type of expense (rows) and category of work (columns). There are separate matrices for military and civil. An extract of each is attached at enclosure #1. A complete military matrix contains 23 columns (21 categories of work). A complete civil matrix contains 26 columns (24 categories of work).

FOAs run the matrix quarterly for CMR reporting, and can run monthly to analyze data. Once each year USACE consolidates all FOA matrices for a corporate look at Corps performance.

### **Performance Measures**

In order to evaluate efficiency, costs are categorized and used to calculate rates and ratios that are then compared to industry or USACE historical standards or averages. These rates and ratios are referred to as performance measures. The USACE performance indicators currently documented in the CCG are listed below. They are described and illustrated in the following pages.

- (1) Total Labor Multiplier (TLM)
- (2) Departmental Overhead Rate (TLM Component Only)
- (3) Chargeability Rate
- (4) General and Administrative (G&A) Overhead Rate
- (5) Supervision and Administration (S&A) Rate
- (6) Cost Management Factor (CMF)

### **Definition of Terms**

It is important that the analyst be familiar with the following terms in order to understand and apply the CODB formulas:

**Absence Factor:** A percentage applied to unburdened labor to recoup salary earned while employees are in leave status.

**Burdened Labor:** Base salary plus government contributions plus leave.

**Construction Management Costs:** Direct and indirect costs charged to a construction project.

**Construction Placement:** The amount of contractor earnings during the period.

**Direct Charging Rule:** Rule stated in ER-37-2-10 which directs that hours should be charged to the project with cumulative time spent on each related activity calculated as accurately as possible to the nearest 15 minute interval. Increments of time do not have to be consecutive to be charged to a single activity.

**Direct Costs:** Those costs which are directly related to the accomplishment of a project, and as a result, are charged directly to the project. Direct costs include but are not limited to contracts, facility charges, travel, training, awards and in-house labor recorded in accordance with the direct charging rule.

**Direct Labor:** Burdened labor charged directly to projects or programs.

**Effective Rate:** The rate required to recoup government contributions plus leave, expressed as a decimal.

**Flat Rate:** The rate used Corps-wide to recoup military construction management costs. USACE military customers are charged the same rate for the same type of work.

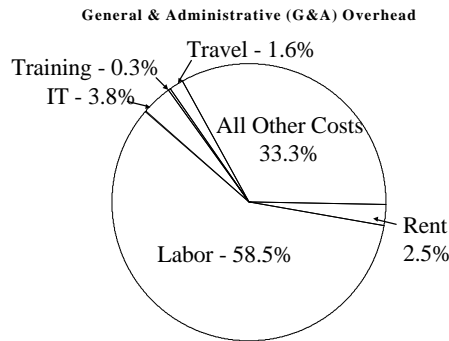
**Fringe rate:** The rate required to recoup government contributions plus leave, also referred to as the effective rate.

**Indirect Costs:** Those costs which are not directly related to the accomplishment of a project, and as a result are charged indirectly by applying a rate to the in-house labor costs that are directly charged to the project. Indirect costs include but are not limited to technical staff in-house costs which do not meet the direct charging rule, support staff costs for labor, travel, training, awards, rent information technology, etc.

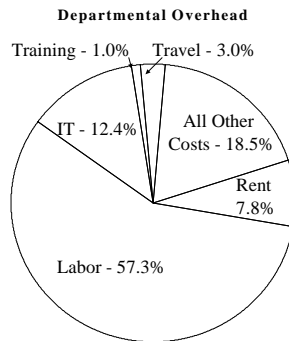
**Indirect Labor:** Burdened labor not charged directly to a project (i.e., G&A labor, DOH labor).

**Overhead Costs:** There are three components of overhead costs: General and Administrative Overhead, Departmental Overhead, and Area Office Overhead. Each component is described and illustrated in the following pages.

**General and Administrative (G&A) Overhead** – Administrative and support costs incurred in the day-to-day operations of a district, lab, or center. This includes the labor of the support staff (Executive Office, Resource Management, Counsel, Information Management, etc.) and various other administrative and support costs (contracts, supplies, awards, travel, training, etc.) **The G&A rate** is the overhead rate charged against a direct labor hour to recoup G&A costs.

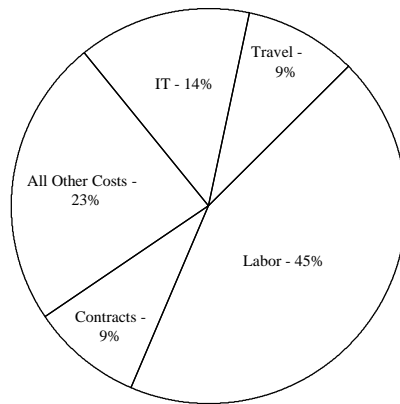


**Departmental Overhead (DOH):** Costs incurred within technical divisions at the district headquarters (Construction, Engineering, Operations, etc.) which are not attributable to a specific project. Includes the labor of section, branch and division chiefs and their administrative staffs, and various other administrative and support costs (contracts, supplies, awards, travel, training, etc.) **The DOH rate** is the overhead rate charged against a direct labor hour to recoup DOH costs.



**Area Office Overhead:** Costs incurred within an area/resident office which are not attributable to a specific project (i.e., training, awards). Includes the labor of the supervisory staff and their administrative staffs along with the labor of non-supervisory area office staff while on training. Also includes costs for supplies and materials, awards, etc. The Area Office Overhead rate is applied to every direct labor dollar of the area office overhead staff to recoup area office overhead costs.

### Area Office Overhead



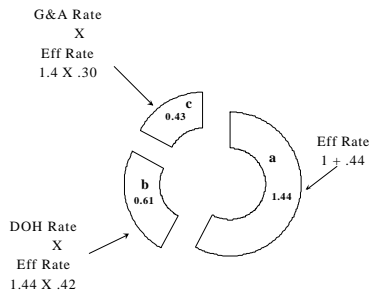
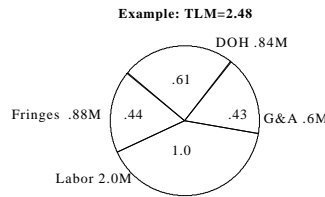
## Total Labor Multiplier (TLM) *Military/Civil*

The ratio for each direct labor hour required to recoup the labor costs, fringes and overheads. The TLM is a multiple of the base pay rate of an individual working on a project. It is meant to capture the costs of salary plus fringes on that salary, Departmental Overhead associated with the labor, and General and Administrative charges distributed to the project in correlation with the labor. It is a measure of our labor billing rates to customers, and thus measures cost efficiency. The TLM is calculated separately for various types of work (Military Design Except HTRW, Military Design HTRW, Military Construction, Military Real Estate, Civil Design, Civil Direct Construction except HTRW, Civil Planning, Civil O&M).

$$\begin{aligned} \text{Effective rate} &= \mathbf{a} \\ \text{DOH rate} \times \mathbf{a} &= \mathbf{b} \\ \text{G\&A rate} \times \mathbf{a} &= \mathbf{c} \\ \mathbf{a + b + c} &= \text{TLM} \end{aligned}$$

**Example:**

$$\begin{aligned} \text{Base}(1) + 44\% &= 1.44 \\ 1.44 \times \text{DOH rate (42\%)} &= .61 \\ 1.44 \times \text{G\&A rate (30\%)} &= .43 \\ 1.44 + .61 + .43 &= 2.48 \end{aligned}$$



A high TLM, when compared to other districts, the USACE median, industry, or the previous year, indicates excessive or non-competitive costs.

# R<sub>X</sub>

To reduce a high TLM, explore methods of lowering G&A and/or DOH costs, or increasing direct labor charges, if appropriate.

- Revalidate staffing against current workload.
  - Analyze the administrative and support staff ratio to direct mission staff.

- Seek temporary reassignment during slow periods to areas experiencing heavy or peak workloads to reduce G&A and/or Departmental overheads.
- Examine charging practices.
  - Analyze labor for excessive indirect charges. Labor, even for administrative personnel and supervisors belonging to a technical division, should be charged as direct in fifteen minute increments when working on projects. Additionally, direct charging is authorized for support staff assigned to the Office of Counsel, Contracting Division, Equal Opportunity and Safety Offices (see ER-37-2-10, Chapter 24 for detailed guidance). It should be noted that increasing direct labor charges to reduce G&A or DOH rates could create an unwanted increase in chargeability.
  - Check direct labor to see that the correct work category code is being used for the type of work performed. For example, Civil design work should be charged to work category codes having the characters 30 in the first two positions.
- Check accounting records and reports for accuracy.
  - Analyze the burden rate for accuracy. If the leave account exceeds the leave liability by more than fifteen percent, the burden rate could be too high.
  - Analyze ending balances in DOH and G&A accounts. Excessive profits could indicate more direct labor than was estimated, or a possible reduction in budgeted indirect expenses. Losses would indicate less direct labor than estimated or an escalation of indirect expenses. If direct labor is overestimated, indirect costs must be reduced to maintain the TLM established by the operating budget.

**Example:** During the Operating Budget formulation process, the District's operating budget is approved to achieve a Military Design TLM of 2.48. The TLM component rates are: Effective rate: 1.44, G&A Overhead rate: 30%, and the weighted average DOH rate: 42%.

Early in the year, it is determined that direct labor has been over estimated by \$200k. The loss of direct labor will mean a loss in G&A income of \$60k and DOH of \$84k. To compensate for the lost income and maintain the approved G&A rates, DOH rates, and the TLM, the PBAC trimmed back the G&A budget by \$60k, and the Departmental Overhead budget by \$84k.

To estimate a TLM for budgeting purposes, it is important to note that when calculating a TLM for a category of work, such as military or civil design, that one must not apply only one specific technical division's departmental overhead rate directly to the TLM calculation. Rather, the DOH rate used is a weighted average rate that is determined on the basis of the organizations working on the design project.

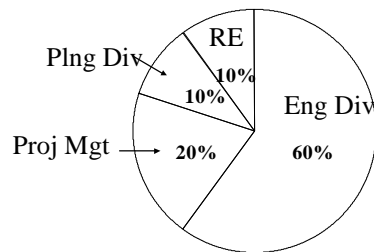


**Example:** DOH expenses associated with completing the civil design projects in District A are estimated to be \$1.4M. Analysis of prior year activity shows that Engineering Division performs 60% of the design work, Project Management 20%, and Planning and Real Estate perform 10% each. The weighted average DOH rate is calculated as follows:

Engineering Div DOH Rate .42  
 Project Management DOH Rate .56  
 Planning Division DOH Rate .59  
 Real Estate Division DOH Rate .32

Multiply ENG DIV DOH  $.42 \times 6 = 2.52$   
 Multiply PM DIV DOH  $.56 \times 2 = 1.12$   
 Multiply PL DIV DOH  $.59 \times 1 = 0.59$   
 Multiply RE DIV DOH  $.32 \times 1 = 0.32$

**Civil Design DOH Costs \$1.4M**



**Total:  $4.55/10=46\%$  Weighted Average**

Construction and O&M TLMs include area office overhead as a component of DOH costs for organizations which have area/resident offices.

## Departmental Overhead (DOH) Rate

*Military/Civil*

Measures the efficiency of indirect costs of a technical division.

DOH Rate = a technical organization's departmental overhead cost/(that technical division's direct labor)

Example:

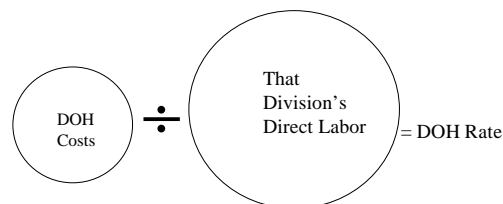
Departmental overhead costs = \$5.0m  
Direct labor = \$12.0m

DOH Rate = \$5.0m/(\$12.0m)=41.67%

The DOH rate is a key component of the TLM calculation. A high DOH rate produces a high TLM and may indicate that indirect costs exceed the amount required to perform the mission, nominal balances are inadequate, charging practices are improper, or that there is insufficient workload to support staffing.

**R<sub>X</sub>** To reduce DOH, examine costs and charging practices to determine whether costs can be reduced or charging practices modified. If they cannot, consider reducing administrative and support staff.

- Analyze labor charging practices. Labor, even for supervisors and administrative personnel, should be charged as direct in fifteen minute increments when working on projects.
- Revalidate staffing against current workload. Analyze the administrative and support staff ratio to direct mission staff.
- Analyze accounting records for erroneous costs or excessive distribution of facility costs.



## Chargeability *Military/Civil*

The percentage of total labor charged directly to projects. Chargeability is calculated separately for O&M, Planning (Civil), Real Estate (Military), Design and Construction (Military and Civil) and Military At Cost Construction.

Chargeability = unburdened direct labor / (unburdened direct labor + unburdened indirect labor + unburdened absence amount).

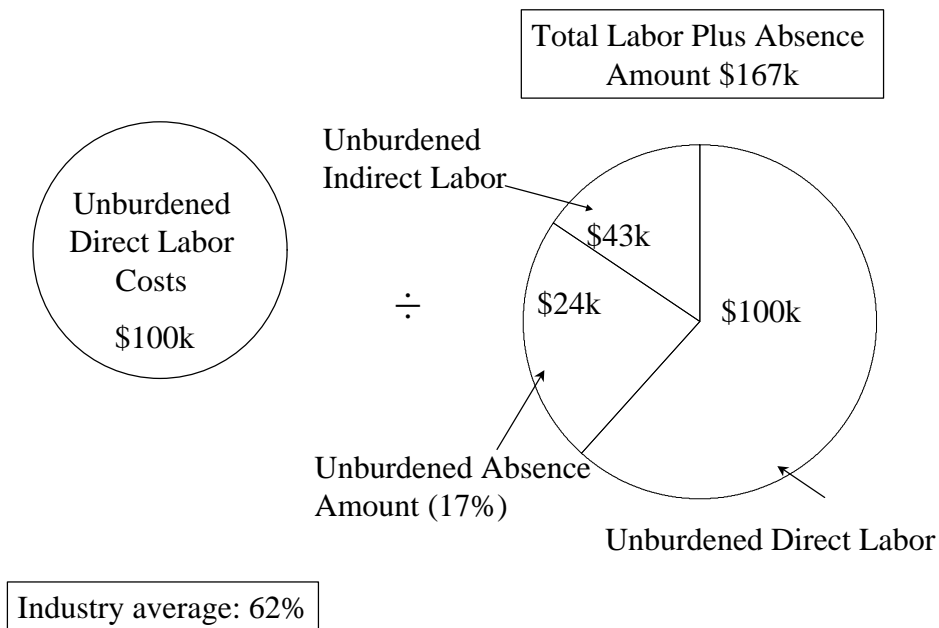
Example:

Unburdened direct labor = \$100k

Unburdened indirect labor (DOH Labor = \$26k; G&A Labor = \$17k) = \$43k

Unburdened absence amount (absence factor \* total unburdened labor (.17\*\$143k))  
=\$24k

Chargeability = .60



A rate above the target may indicate there is insufficient administrative staff to perform the mission or the customer is being overcharged for administrative tasks. A rate below the target may indicate that too much labor is being indirectly charged, or the workload is probably not sufficient to support current staffing.

## **R<sub>X</sub>** To raise the chargeability rate:

- Reduce DOH and/or G&A labor through temporary reassignment of administrative personnel during slow periods to mission areas experiencing heavy workloads.
- Analyze the burden rate for accuracy. A high rate for Annual Leave and Other Leave reduces the chargeability rate.
- Analyze labor for excessive indirect charges. Labor should be charged directly to projects or programs when worked in fifteen minute increments.
- Increasing direct labor charges and reducing DOH labor will increase the chargeability rate and reduce the TLM.

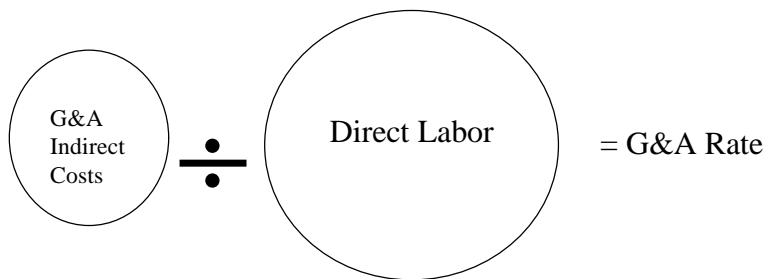
## **R<sub>X</sub>** To lower the chargeability rate:

- Analyze labor charging practices in the G&A offices. Direct labor charging is only authorized in certain instances by regulation.
- Analyze DOH labor charging practices. Tasks not specifically identified to a project or program should be charged to DOH. Labor while attending training should be charged to DOH.

## General and Administrative (G&A) Overhead Rate *Military/Civil*

Measures the efficiency of indirect costs for general and administrative activities.

G&A Overhead Rate = G&A costs/(direct labor)



Example:

G&A indirect costs = \$5.0m

direct labor = \$18.0m

G&A Overhead Rate = \$5.0m/(\$18.0m) = 27.8%

A high G&A rate might indicate that indirect costs exceed the amount needed to perform the mission, nominal balances are inadequate, charging practices are improper, or that there is insufficient workload to support staffing.

**R<sub>x</sub>** To reduce G&A, examine costs and charging practices to determine whether costs can be reduced or charging practices modified. If they cannot, consider reducing administrative and support staff.

- Analyze labor charging practices for Contracting, EEO, Safety, and Counsel. Direct charging, when appropriate, is permitted.

- Analyze accounting records. Look for costs erroneously charged to G&A:
  - Civil GSA rent not correctly distributed
  - IM costs erroneously charged to RF6010
  - Reduce or defer discretionary G&A costs

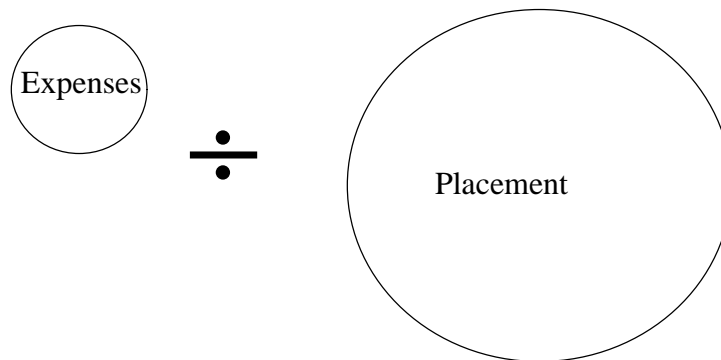
## Supervision and Administration (S&A) Rate

*Military/Civil*

Supervision and Administration (S&A) expense includes all direct and indirect costs associated with performance of the construction management of a project. Typical costs include: labor, fringe benefits, travel, equipment, transportation, rent, supplies and materials. S&A finances district construction management personnel costs and a portion of the district overhead. Military S&A costs are recouped, in most cases, by charging the customer a flat rate percentage of construction placement. In certain cases, mainly overseas and civil works construction, customers are charged actual costs (At Cost S&A).

The S&A rate is the ratio of S&A expenses to construction placement, expressed as a percentage. It can be computed for different types and categories of work (i.e., MILCON, DERP, O&M).

### S&A Rate



*To calculate the S&A rate:*

- Total expenses for the fiscal year
- Total placement for the fiscal year
- Divide *a* by *b*. Express as a percentage.

Example:

Expenses = \$8.5M

Placement = \$138M

S&A Rate =  $8.5/138 = 6.2\%$

S&A performance is evaluated by comparing actual S&A rates with scheduled S&A rates (which compare forecasted project expenses to forecasted project placement).

Three anomalies must be considered when evaluating S&A rates:

- (1) Projects spread over more than one fiscal year may result in unusually high S&A expenses over a given period, especially during startup and close-out, when S&A costs are abnormally high and placement is generally low. Additionally, placement is cyclical with greater amounts of placement incurred in the warmer months. For these reasons S&A costs should be tracked for the life of a project to make a valid determination as to the appropriateness of the S&A costs.
- (2) Districts with lower placement will tend to have higher S&A rates. This is because certain overhead costs are fixed and don't fluctuate with the size of the project(s) and districts have a tendency to maintain current staffing levels hoping that workload will increase in the future rather than ramping down to workload.
- (3) Some types of work, by their nature, require minimal supervision and administration.

A high S&A rate might be caused by inappropriate labor and other charges. Charges to the wrong S&A account, i.e., O&M (RF66) related expenses charged to MILCON (RF65), can distort both S&A rates.

**R<sub>X</sub>** To reduce the S&A rate:

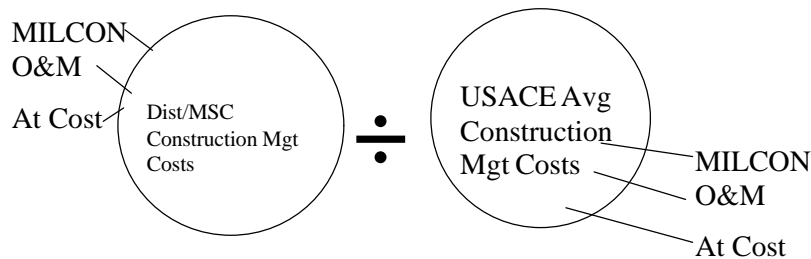
- Analyze costs, particularly labor, to see if appropriately charged.
- Defer discretionary costs to a year when placement will be higher, if possible.
- Charge indirect labor and other indirect costs to Area Office Overhead or DOH.



## The Cost Management Factor (CMF) *Military/Civil*

Cost Management Factors are designed to relate the costs of providing design and construction management services to the total design and construction costs of projects. CMFs are calculated for military and civil construction and for military design activities. The construction CMF compares construction management S&A rates (referred to as the actual CMF) to the USACE average rate for the same mix of work (referred to as the standard CMF). The USACE average for Military Construction is calculated for each type of work (MILCON, O&M, At Cost). The USACE average for Civil Construction is calculated by category of work (floods, lock and dam, etc). The Military Design CMF is based on a comparison of design costs to the programmed amount for design projects.

Construction CMF = District Construction Mgt S&A/USACE Avg Construction Mgt S&A



Example:

District X Actual Const Mgt Rate = 5.7%

USACE Average Const Mgt Rate = 5.8%

District X CMF =  $5.7/5.8 = 0.98$

A high CMF might indicate improper charging of direct and indirect costs. Excessive direct labor charges increases the CMF.

**R<sub>X</sub>** To reduce the CMF:

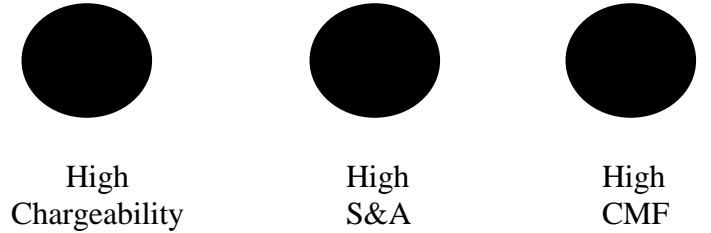
- Explore ways to reduce G&A overhead costs (see General and Administrative (G&A) Overhead Rate).
- Analyze labor charging practices. Labor not related directly to the project should be charged to Area Office Overhead or DOH.
- Analyze staffing levels. Explore hiring temporaries that can be released when workload declines. Staffing levels that exceed workload cause a high CMF.

## Performance Indicator Ratings Cause and Effect

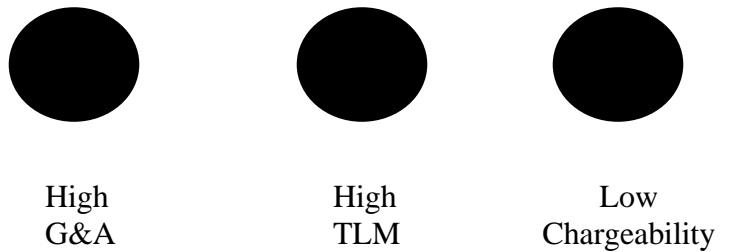
### Cause

### Effect

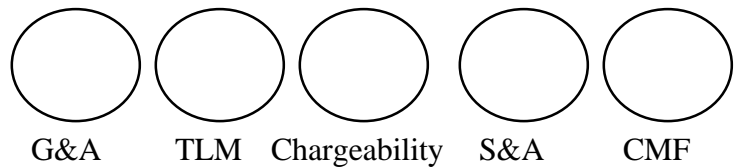
Improper direct charging. Too much labor is being charged directly to projects. Insufficient indirect labor is charged to G&A, DOH, and/or Area Office Overhead. Indirect labor and other indirect costs are charged to the S&A accounts (RF65 and RF66).  
**Caution:** Analyze effect on DOH rates when increasing DOH labor. Increasing indirect labor could increase both DOH and G&A rates, and increase the TLM.



Too much labor is being charged indirectly. A small direct labor base and large G&A expenses may indicate overstaffing or an insufficient workload.



Proper direct and indirect charging practices. Mission and support staff are properly balanced and staff is adequate for the current workload.



District Name:  
 ORL

	Recon (1)	Feasibility (2)	Ped Except HTRW (3)	HTRW Ped (4)	Research and Development (5)	Lands and Damages (6)	Relocations (7)	Construction (8)
Cost/Oper R&D Contracts	0	0	74,900	0	0	0	55,351	20,086,435
S&A on Const Placement (memo)	0	0	0	0	0	0	0	0
A/E Contract	177,628	723,006	5,231,829	98,038	0	0	82,691	977,125
E&D During Construction	0	0	15,273	0	0	0	0	0
Other Private Sector Contract Costs	1,380	10,899	540,950	105,078	0	77,205	83,871	45,437,090
Hired Labor Regular	422,690	976,535	2,632,771	14,602	0	199,969	0	1,729,170
Hired Labor Regular Hours (memo)	15,239	36,977	100,330	658	0	8,105	0	68,271
Hired Labor Overtime	5,193	16,623	52,028	516	0	17,384	0	92,062
Hired Labor Overtime Hours (memo)	218	719	2,151	20	0	755	0	4,297
Travel	7,677	65,810	134,810	3,346	0	70,327	0	137,100
Training	0	0	0	0	0	0	0	6,299
Information Technology	175	38,229	24,505	0	0	7,640	0	32,554
Equipment	0	13,956	346,957	0	0	0	0	41,199
Supplies and Materials	0	0	0	0	0	0	0	0
Other Direct Charges	2,363	279	164,487	0	0	221,083	0	802,706
Plant Rental	0	0	0	0	0	0	0	0
Hired Labor Costs	0	0	0	0	0	0	0	0
Hired Labor Hours Regular (memo)	0	0	0	0	0	0	0	0
Hired Labor Hours Overtime (memo)	0	0	0	0	0	0	0	0
General and Administrative	0	0	0	0	0	0	0	0
Other Plant Rental	0	0	0	0	0	0	0	0
Facilities	3,492	20,806	116,509	0	0	57,217	0	61,850
Hired Labor Costs	992	5,909	33,089	0	0	16,250	0	17,565
Hired Labor Hours Regular (memo)	0	0	0	0	0	0	0	0
Hired Labor Hours Overtime (memo)	0	0	0	0	0	0	0	0
General and Administrative	227	1,352	7,573	0	0	3,719	0	4,020
Other Facilities	2,273	13,545	75,848	0	0	37,248	0	40,265
TOTAL DIRECT	620,598	1,866,143	9,335,018	221,580	0	650,824	221,913	69,403,590
FRINGES	118,359	258,973	749,058	6,013	0	75,234	0	495,299
Departmental Overhead	292,985	682,941	1,993,652	10,991	0	96,201	0	437,978
Labor	205,969	480,107	1,401,537	7,727	0	67,629	0	307,899
Labor Hours Regular (memo)	0	0	0	0	0	0	0	0
Labor Hours Overtime (memo)	0	0	0	0	0	0	0	0
Standard Level Users Charges	3,223	7,512	21,930	121	0	1,058	0	4,818
Other Rent	0	0	0	0	0	0	0	0
IT	20,509	47,806	139,556	769	0	6,734	0	30,658
Travel	6,153	14,342	41,867	231	0	2,020	0	9,198
Training	879	2,049	5,981	33	0	289	0	1,314
All Other DOH	56,253	131,125	382,781	2,110	0	18,471	0	84,092
General and Administrative	160,436	367,874	1,010,268	6,208	0	72,730	0	657,009
Labor	97,385	223,299	613,233	3,768	0	44,147	0	398,804
Labor Hours Regular (memo)	0	0	0	0	0	0	0	0
Labor Hours Overtime (memo)	0	0	0	0	0	0	0	0
Standard Level Users Charges	642	1,471	4,041	25	0	291	0	2,628
Other Rent	0	0	0	0	0	0	0	0
IT	6,578	15,083	41,421	255	0	2,982	0	26,937
Travel	2,407	5,518	15,154	93	0	1,091	0	9,855
Training	481	1,104	3,031	19	0	218	0	1,971
All Other G&A	52,944	121,398	333,388	2,049	0	24,001	0	216,813
TOTAL OVERHEAD	571,781	1,309,787	3,752,978	23,212	0	244,165	0	1,590,286
TOTAL FOA COSTS	1,192,379	3,175,930	13,087,996	244,792	0	894,989	221,913	70,993,876
Work Done by Other Corps of Engineers	0	167,652	770,621	0	0	0	0	56,784
Work Done by Other Federal Agencies	7,489	136,559	277,012	0	0	0	0	40,667
Chargeability	0.56	0.56	0.55	0.53	0.00	0.61	0.00	0.67
Overhead	1.33	1.32	1.39	1.54	0.00	1.10	0.00	0.87
Burden Rate	1.28	1.27	1.28	1.41	0.00	1.38	0.00	1.29
Absence Rate	0.16	0.15	0.16	0.24	0.24	0.21	0.21	0.15
Dept Overhead Rate	0.54	0.55	0.58	0.52	0.00	0.33	0.00	0.19
Gen & Admin Rate	0.29	0.29	0.29	0.29	0.00	0.25	0.00	0.28
Total Lab Mult (TLM)	2.34	2.33	2.41	2.56	0.00	2.17	0.00	1.89

District Name:  
ORL

	Ped Related to Construction (1)	Ped Not Related to Construction (2)	Flat Rate Construction (3)	Flat Rate S & A (4)	Real Estate Activities (5)	Host Nation Ped (6)
Cost/Opers R&D Contracts	99,761	0	81,080,565	91,303	19,509	0
S&A on Const Placement (memo)	0	0	9,610,845	0	0	0
A/E Contract	7,985,680	1,212,448	1,978,513	43,280	233	0
E&D During Construction	850,258	0	0	0	0	0
Other Private Sector Contract Costs	830,396	217,941	79,214,302	513,009	353,363	0
Hired Labor Regular	3,036,928	175,519	1,030	3,873,458	1,356,302	0
Hired Labor Regular Hours (memo)	115,195	6,445	40	155,201	59,410	0
Hired Labor Overtime	88,227	686	0	89,026	243	0
Hired Labor Overtime Hours (memo)	3,677	29	0	4,003	10	0
Travel	157,223	27,272	60	235,040	96,233	0
Training	650	0	0	2,809	0	0
Information Technology	16,202	136	0	1,217	1,686	0
Equipment	0	0	0	4,366	0	0
Supplies and Materials	524	0	104,014	42,512	12,134	0
Other Direct Charges	1,141,427	156,782	444,084	1,405,741	11,754,545	0
Plant Rental	0	0	0	0	0	0
Hired Labor Costs	0	0	0	0	0	0
Hired Labor Hours Regular (memo)	0	0	0	0	0	0
Hired Labor Hours Overtime (memo)	0	0	0	0	0	0
General and Administrative	0	0	0	0	0	0
Other Plant Rental	0	0	0	0	0	0
Facilities	1,019,185	18,967	219,853	56,524	4,817	0
Hired Labor Costs	289,449	5,387	62,438	16,053	1,368	0
Hired Labor Hours Regular (memo)	0	0	0	0	0	0
Hired Labor Hours Overtime (memo)	0	0	0	0	0	0
General and Administrative	66,247	1,233	14,290	3,674	313	0
Other Facilities	663,489	12,348	143,124	36,797	3,136	0
TOTAL DIRECT	15,226,461	1,809,751	163,042,421	6,358,285	13,599,065	0
FRINGES	851,885	63,404	505	1,104,839	378,514	0
Departmental Overhead	2,125,606	140,171	460	1,723,393	635,477	0
Labor	1,511,306	99,662	327	1,225,332	451,824	0
Labor Hours Regular (memo)	0	0	0	0	0	0
Labor Hours Overtime (memo)	0	0	0	0	0	0
Standard Level Users Charges	23,382	1,542	5	18,957	6,990	0
Other Rent	0	0	0	0	0	0
IT	150,918	9,952	33	122,361	45,119	0
Travel	44,638	2,944	10	36,191	13,345	0
Training	6,377	421	1	5,170	1,906	0
All Other DOH	412,368	27,193	89	334,338	123,283	0
General and Administrative	1,084,960	66,216	424	1,115,602	479,158	0
Labor	661,826	40,392	259	680,517	292,286	0
Labor Hours Regular (memo)	0	0	0	0	0	0
Labor Hours Overtime (memo)	0	0	0	0	0	0
Standard Level Users Charges	4,340	265	2	4,462	1,917	0
Other Rent	0	0	0	0	0	0
IT	44,483	2,715	17	45,740	19,645	0
Travel	16,274	993	6	16,734	7,187	0
Training	3,255	199	1	3,347	1,437	0
All Other G&A	359,122	21,917	140	369,264	158,601	0
TOTAL OVERHEAD	4,062,451	269,791	1,389	3,943,834	1,493,149	0
TOTAL FOA COSTS	19,288,912	2,079,542	163,043,810	10,302,119	15,092,214	0
Work Done by Other Corps of Engineers	2,942	3,758	0	15,373	0	0
Work Done by Other Federal Agencies	0	0	0	1,165	0	0
Chargeability	0.58	0.53	0.77	0.63	0.60	0.00
Overhead	1.25	1.51	0.84	0.99	1.10	0.00
Burden Rate	1.28	1.36	1.49	1.29	1.28	0.00
Dept Overhead Rate	0.53	0.58	0.30	0.34	0.37	0.00
Gen & Admin Rate	0.27	0.28	0.28	0.22	0.28	0.00
Total Lab Mult (TLM)	2.31	2.53	2.35	2.01	2.10	0.00
Absence Factor	0.15	0.21	0.28	0.16	0.16	0.16