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o. Changes requirements for Escrow Accounts, Chapter 30.

2. Substitute the attached as shown below:

Chapter	Removed	Inserted
2	2-i thru 2-86	2-1 thru 2-12
4	4-14	4-14 and 14.1
4	4-18	4-18
4	4-22	4-22
6	6-ii thru 6-iv	6-ii thru 6-iv
6	6-11a	6-11a
6	6-13	6-13
6	6-20 and 6-20a	6-20 and 6-20a
8	8-A-1 thru 8-A-29	8-A-1 thru 8-A-23
8	8-B-1 thru 8-B-5	8-B-1 thru 8-B-3
8	8-C-1 thru 8-C-13	8-C-1 thru 8-C-11
8	8-D-1 thru 8-D-4	8-D-1 thru 8-D-4
15		15-33
16	16-30 thru 16-35	16-30 thru 16-34
17	17-17	17-17
18	18-i and 18-ii	18-i and 18-ii
18	18-7	18-7
20	20-I-26.3	20-r-26.3
22	22-i thru 22-ii	22-i thru 22-11
24	24-9 thru 24-11	24-9 thru 24-12
30	30-7	30-7

3. Distribution. Approved for public release, distribution is unlimited.

FOR THE COMMANDER:


MILTON HUNTER
Major General, USA
Chief of Staff

Chapter 2

 Standard General Ledger Chart of Accounts

Account Type S = Summary Account P = Posting
 Normal Balance – DR = Debit; Cr – Credit; * = Debit or Credit

1000.00	Assets	S DR
1010.00	Fund Balance With Treasury	S DR
1011.00	Funds Collected	P DR
1011.14	Funds Collected – Advances Received	P DR
1012.00	Funds Disbursed	P CR
1012.10	Funds Disbursed-Operating Program-DBOF	P CR
1013.00	Funds With Treasury	P DR
1013.14	Funds Balance With Treasury – Advances Received	P DR
1014.00	Undistributed Collections	P CR
1015.00	Undistributed Disbursements	P DR
1015.40	Undistributed Disbursements-DBOF-Installation Level	P DR
1100.00	Cash	S DR
1110.00	Undeposited Collections	P DR
1120.00	Imprest Funds	P DR
1190.00	Other Cash	S DR
1191.00	Disbursing Officers' Cash	P DR
1200.00	Foreign Currency	P DR
1300.00	Receivables, Net	S DR
1310.00	Accounts Receivable	S DR
1311.00	Accounts Receivable-Government-Current	S DR
1311.10	Accounts Receivable-Government-Current-INTRA-DOD	S DR
1311.11	Accounts Receivable-INTRA-District-Current	P DR
1311.12	Accounts Receivable-Other-CORPS-Current	P DR
1311.13	Accounts Receivable-Other-DOD-Current	P DR
1311.15	Work In Progress-INTRA-District-Current	P DR
1311.16	Work In Progress-Other-CORPS-Current	P DR
1311.17	Work In Progress-Other-DOD-Current	P DR
1311.20	Accounts Receivable-Government-Current-Other	S DR
1311.21	Accounts Receivable-Government Non-DOD-Current	P DR
1311.25	Work In Progress-Government Non-DOD-Current	P DR
1312.00	Accounts Receivable-Government-Noncurrent	S DR
1312.10	Accounts Receivable-Government-Noncurrent-INTRA-DOD	S DR
1312.11	Accounts Receivable-INTRA-District-Noncurrent	P DR
1312.12	Accounts Receivable-Other-Corps-Noncurrent	P DR
1312.13	Accounts Receivable-Other-DOD-Noncurrent	P DR
1312.00	Accounts Receivable-Government-Noncurrent-Other	P DR
1313.00	Accounts Receivable-Public-Current	S DR
1313.10	Accounts Receivable-Public-Current	P DR
1313.11	Work In Progress-Public-Current	P DR
1314.00	Accounts Receivable-Public-NonCurrent	P DR

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1315.00	Refunds Receivable-Government	S DR
1315.10	Refunds Receivable-Government-INTRA-DOD	S DR
1315.11	Refunds Receivable-INTRA-District	P DR
1315.12	Refunds Receivable-Other-Corps	P DR
1315.13	Refunds Receivable-Other-DOD	P DR
1315.20	Refunds Receivable-Government-Other	P DR
1316.00	Refunds Receivable-Public	P DR
1319.00	Allowance for Loss On Accounts Receivable	P CR
1320.00	Employment Benefits Contributions Receivable	S DR
1320.10	Claims Receivable-Public-Non Refund	P DR
1320.16	Claims Receivable-Public-Refund Receivable	P DR
1325.00	Taxes Receivable	P DR
1340.00	Interest Receivable	P DR
1349.00	Allowance for Loss on Interest Receivable	P CR
1350.00	Loans Receivable	S DR
1353.00	Loans Receivable-Public-Current	P DR
1354.00	Loans Receivable-Public-Noncurrent	P DR
1359.00	Allowance for Loss-Loans Receivable	P CR
1400.00	Advances and Prepayments	S DR
1410.00	Advances to Others	S DR
1411.00	Travel Advances	P DR
1412.00	Advances to Contractors and Suppliers	P DR
1413.00	Advances to Grantees	P CR
1414.00	Advances-All Others-Public	P DR
1415.00	Advances to Government Agencies and Funds	S DR
1415.10	Advances to Government Agencies and Funds-INTRA-DOD	S DR
1415.11	Advances to Government-Other CORPS	P DR
1415.12	Advances to Government-Other DOD	P DR
1415.20	Advances to Government Agencies and Funds-Other	P DR
1450.00	Prepayments	S DR
1415.00	Prepaid Expenses	S DR
1451.10	Prepaid Expenses-INTRA-DOD	S DR
1451.11	Prepaid Expenses-Other-CORPS	P DR
1451.12	Prepaid Expenses-Other-DOD	P DR
1451.20	Prepaid Expenses-Other	P DR
1500.00	Inventory and Related property, Net	S DR
1510.00	Operating Materials and Supplies	S DR
1511.00	Operating Materials and Supplies Held for Use	P DR
1512.00	Operating Materials and Supplies Held in Reserve for Future Use	P DR
1513.00	Operating Materials and Supplies-Excess, Unservicable and Obsolete	P DR
1514.00	Operating Materials and Supplies in Transit	P DR
1520.00	Inventory, Net	S DR
1521.00	Inventory Purchased for Resale	P DR
1521.10	Inventory In Transit from Procurement	P DR
1521.20	Inventory In Transit from DOD Entities	P DR
1521.30	Inventory Held For Sale – On Hand	P DR
1522.00	Inventory Held In Reserve For Future Sale	P DR
1523.00	Inventory Held For Repair	P DR
1523.10	Exchange (DLR) Inventory In Transit	P DR
1524.00	Inventory-Excess, Obsolete, And Unservicable	P DR

1529.00 Inventory Allowance	S DR
1529.10 Allowance For Holding Gain/Loss-Inventory Held For Sale	P *
1529.1A Realization Of Holding Gain/Losses	P *
1529.1B Purchases At Standard Price	P CR
1529.1C Purchases At Cost	P DR
1529.1D Returns/Receipts At Standard Price	P CR
1529.1E Material Returns-Credit Given	P DR
1529.1F Depot Level Reparable Exchanges – Credit Given	P DR
1529.1G Standard Price Changes-Gain	P CR
1529.1H Accounting Adjustments-Gain	P CR
1529.1J Assembly/Disassembly-Gain	P CR
1529.1K Physical Inventory Adjustments-Gain	P CR
1529.1L Incoming Shipments-Gain	P CR
1529.1M Completed Inventory Repairs	P CR
1529.1P Other-Gain	P CR
1529.1Q Latest Acquisition Cost Adjustment	P *
1529.1R Standard Price Changes-Loss	P DR
1529.1S Accounting Adjustment-Loss	P DR
1529.1T Assembly/Disassembly-Loss	P DR
1529.1U Physical Inventory Adjustment-Loss	P DR
1529.1V Incoming Shipments-Loss	P DR
1529.1X Depot Level Reparable Carcass Washouts	P DR
1529.1Y Issues/Transfers Without Reimbursement	P DR
1529.1Z Other-Loss	P DR
1529.20 Allowance For Holding Gain/Loss-Inventory Held In Reserve For Future Sale	P *
1529.30 Allowance For Repairs	S CR
1529.3A Estimated Repair Costs	P CR
1529.3B Allowance For Surcharge	P CR
1529.3C Credits Allowed On Depot Level Reparable Exchanges	P CR
1570.00 Stockpile Materials	S DR
1571.00 Stockpile Materials Held In Reserve	P DR
1572.00 Stockpile Materials Held For Sale	P DR
1573.00 War Reserve/Mobilization Stock	P DR
1579.00 Stockpile Materials-Allowances	S CR
1579.10 Allowance For Loss On Stockpile Materials	P CR
1579.20 Allowance For Holding Gain/Loss-War Reserve/Mobilization Stock	P CR
1580.00 Work In Process	S DR
1581.00 Work In Process-In House	P DR
1582.00 Work In Process-Other Government Activities	P CR
1584.00 Work In Process-Government Furnished materials	P DR
1590.00 Other Related Property, Net	S DR
1591.00 Work In Process-Contractor	P DR
1583.00 Other Related Property	P DR
1599.00 Other Related property-Allowances	P CR
1600.00 Investments, Net	S DR
1610.00 Investment in U.S. Securities Issued by Public Debt	P DR
1611.00 Discount U.S. Treasury Securities Issued By Public Debt	P *
1612.00 Premium On US Treasury Securities Issued By Public Debt	P DR
1613.00 Amortization Of Discount & Premium on US Treas Securities Issued By Public Debt	P *

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1700.00	Fixed Assets, Net	S DR
1700.09	Conversion-Undistributed Plant In Service	S DR
1710.00	Land	S DR
1710.10	Land	P DR
1710.20	Land Awaiting Disposal	P DR
1720.00	Construction In Progress (CIP)	S DR
1721.00	Construction In Progress-In House	P DR
1722.00	Construction In Progress-Contractor	P DR
1723.00	Construction In Progress-Other Government Activities	P DR
1724.00	Construction In Progress-Government Furnished materials	P DR
1730.00	Buildings, Improvements and Renovations	S DR
1730.10	Buildings	P DR
1730.20	Buildings Awaiting Disposal	P DR
1739.00	Accumulated Depreciation On Buildings, Improvements and Renovations	P CR
1740.00	Other Structures And Facilities	S DR
1740.10	Other Structures and Facilities	P DR
1740.20	Other Structures and Facilities Awaiting Disposal	P DR
1749.00	Accumulated Depreciation On Other Structures and Facilities	P CR
1760.00	Military Equipment	S DR
1761.00	Industrial Property In Layaway	P DR
1762.00	Equipment In Use	P DR
1763.00	Equipment With Contractors, testing Agencies, defense Industrial Facil & Others	P DR
1764.00	Equipment On Loan	P DR
1765.00	Property waiting Disposal	P DR
1766.00	Equipment Not In Use	P DR
1769.00	Accumulated Depreciation On Military Equipment	P CR
1770.00	Equipment In Transit	P DR
1800.00	Other Fixed Assets	S DR
1810.00	Assets Under Capital Lease	P DR
1819.00	Accumulated Depreciation On Assets Under Capital Lease	P CR
1820.00	Leasehold Improvements	P DR
1829.00	Accumulated Amortization on Leasehold Improvements	P CR
1830.00	Information Technology Software	S DR
1830.10	Automated Data Processing Software	P DR
1830.30	Automated Data Processing Software Awaiting Disposal	P DR
1839.00	Accumulated Amortization on Information Technology Software	P CR
1840.00	Other Natural Resources	P DR
1849.00	Allowance For Depletion	P CR
1900.00	Other Assets, Net	S DR
1910.00	Acquired Collateral	P DR
1910.00	Allowance For Loss On Acquired Collateral	P CR
1990.00	Other Assets	S DR
1990.10	Other Assets	P DR
1990.20	Contributions Or Advances Held In Escrow	P DR
1990.30	Deferred And Undistributed Items	P DR
1990.40	Other Assets Awaiting Disposal	P DR
1990.50	Accumulated depreciation On Other Assets	P CR
1991.00	Intangible Assets	P DR
1992.00	Accumulated depreciation On Intangible Assets	P CR

2000.00	Liabilities	S CR
2100.00	Accrued Liabilities-Other	S CR
2110.00	Accounts Payable	S CR
2111.00	Accounts Payable-Government-Current	S CR
2111.10	Accounts Payable-Government-Current-INTRA-DOD	S CR
2111.11	Accounts Payable-INTRA-District-Current	P CR
2111.12	Accounts Payable-Other-CORPS-Current	P CR
2111.13	Accounts Payable-Other-DOD-Current	P CR
2111.20	Accounts Payable-Government-Other	P CR
2112.00	Accounts Payable-Government-Noncurrent	S CR
2112.10	Accounts Payable-Government-Noncurrent-INTRA-DOD	S CR
2112.11	Accounts Payable-INTRA-District-Noncurrent	P CR
2112.12	Accounts Payable-Other-Corps-Noncurrent	P CR
2112.13	Accounts Payable-Other-DOD-Noncurrent	P CR
2112.20	Accounts payable-Government-Noncurrent-Other	P CR
2113.00	Accounts Payable-Public-Current	P CR
2114.00	Accounts Payable-Public-Noncurrent	P CR
2115.00	Claims Payable	P CR
2130.00	Contract Holdback	P CR
2140.00	Accrued Interest Payable	P CR
2190.00	Other Liabilities	P CR
2200.00	Accrued Liabilities-Payroll and Benefits	S CR
2210.00	Accrued Funded Payroll And benefits	S CR
2210.10	Accrued Annual Leave	P CR
2210.20	Accrued Incentive Awards	P CR
2211.00	Accrued Payroll-Civilians	P CR
2212.00	Accrued Payroll-Military	P CR
2213.00	Accrued Payroll-Civilian-Employer Share-Fringe benefits	P CR
2214.00	Accrued Payroll-Military-Employer Share-Fringe Benefits	P CR
2215.00	Accrued Payroll-Funded Annual Leave-Civilian	P CR
2220.00	Accrued Unfunded Annual leave	S CR
2221.00	Accrued Annual Leave-Civilian-Unfunded	P CR
2222.00	Accrued Annual Leave-Military-Unfunded	P CR
2300.00	Unearned Revenues (Advances)	S CR
2310.00	Advances From Others	S CR
2311.00	Unearned Revenue-Advances From Government Agencies And Funds	S CR
2311.10	Unearned Revenue-Advances From Government Agencies And Funds-INTRA-DOD	S CR
2311.11	Unearned Revenue-Advances INTRA-District	P CR
2311.12	Unearned Revenue-Advances Other-Corps	P CR
2311.13	Unearned Revenue-Advances Other-DOD	P CR
2311.20	Unearned Revenue-Advances From Government Agencies And Funds-Other	P CR
2312.00	Unearned Revenue-Advances From The Public	P CR
2320.00	Deferred Revenue	P CR
2400.00	Liability For Deposit Funds, Clearing Accounts and Undeposited Collections	S CR
2410.00	Treasury Cash Advances To Disbursing Officers	P CR
2411.00	Deposit Fund Liabilities	P CR
2500.00	Debt	S CR
2510.00	Principal Payable To Treasury	P CR
2590.00	Other Debt	S CR

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2591.00	Mortgages Payable-Family Housing	P CR
2592.00	Mortgages Payable-Homeowners Assistance program	P CR
2600.00	Actuarial Liabilities	S CR
2690.00	Other-Actuarial Liabilities	P CR
2900.00	Other Liabilities	S CR
2910.00	Prior Liens Outstanding on Acquired Collateral	P CR
2920.00	Contingent Liabilities	S CR
2920.10	Casualty Loss Or Impairment Of Assets	P CR
2920.20	Contingent Liabilities	P CR
2940.00	Capital Lease Liability	P CR
2960.00	Accounts Payable cancelled	P CR
2990.00	Other Liabilities	P CR
2990.10	Accrued Civilian Severance Pay	P CR
2992.00	Liability For Property Furnished By Others	P CR
2993.0	Accrued Civilian Severance Pay-Unfunded	P CR
2994.00	Progress Billings To Others	P CR
3000.00	Net Position	S *
3100.00	Unexpended Appropriations	P CR
3105.00	Appropriated Capital Funding Canceled Payable	P DR
3200.00	Invested Capital	S CR
3210.00	Capital Investments	S CR
3210.10	Capital Investments	P CR
3210.20	Provision For Plant Replacement	P CR
3210.30	Provision For Plant Depreciation	P CR
3210.32	Interest On Government Investment-Capitalized	P CR
3210.41	Capital Investment Reduction-Depreciation	P CR
3212.00	Capital Investment-Revolving Funds (Other Than DBOF)	S CR
3213.00	Capital Investment-Trust Funds	P CR
3214.00	Capital Investment-Special Funds	P CR
3220.00	Transfers-In From Others Without Reimbursement	S CR
3220.10	Transfers-In From Other Corps Without Reimbursement	P CR
3220.20	Transfers-In From Other Government Agencies Without Reimbursement	P CR
3220.30	Transfers-In From All Others Without Reimbursement	P CR
3220.40	Transfers-In From Projects Upon Establishment of Revolving Fund	P CR
3230.00	Transfers-Out To Others Without Reimbursement	S DR
3231.00	Transfers-Out To Government Agencies Without Reimbursement	S DR
3231.10	Transfers-Out To Government Agencies Without Reimbursement	P DR
3231.20	Transfers-Out To Other Corps Without Reimbursement	P DR
3232.00	Transfers-Out To All Others Without Reimbursement	P DR
3300.00	Results Of Operations	S *
3310.00	Cumulative Results Of Operations	S *
3312.00	CRO-Revolving Funds (Other Than DBOF)	P *
3313.00	CRO-Trust Funds	P *
3314.00	CRO-Special Funds	P *
3318.00	CRO-Other Appropriations	S *
3318.10	CRO-Revolving Funds	P *
3318.11	CRO-Appropriated Capital Used - Expense	P *
3318.21	Reimbursable Cumulative Results Of Operations	P *
3318.22	NON-Reimbursable Results Of Operations	P *

3318.31	PFY Interest On Government Investment-Expense	P *
3318.41	Cumulative Results Of Operation-DEPR Only	P *
3318.50	Appropriation Capital Used Applied To Expense	P *
3318.61	Funds Returned To Treasury By Corps Of Engineers	P *
3318.62	Funds Returned To Treasury By Other Gov't Agencies	P *
3318.63	Revenue-Miscellaneous Receipts	P *
3318.64	Contra-Revenue-Miscellaneous Receipts	P *
3320.00	Reserved for FACTS Rounding Differences	S *
3322.00	NRO-Revolving Funds (Other Than DBOF)	P *
3323.00	NRO-Trust Funds	P *
3324.00	NRO-Special Funds	P *
3328.00	NRO-Other Appropriations	S *
3328.10	NRO-Revolving Fund	P *
3328.11	NRO-Appropriated Capital Used-Expense	P *
3400.00	Donations And Other Items	S CR
3400.10	Donations	P CR
3500.00	Deferred Liquidating Cash Authority	P DR
3501.00	Future Funding Requirements	P DR
3600.00	General Fund Receipts	S CR
3610.00	Uncollected Revenue-General Fund-Miscellaneous Receipts	P CR
3620.00	Funds Returned To General Fund-Miscellaneous Receipts	P CR
4000.00	Budgetary	S DR
4071.00	Program Received-Installation	S DR
4071.10	Program Received-Installation-Direct	P DR
4071.20	Program Received-Installation-Reimbursable-Funded	P DR
4071.30	Program Received-Installation-Reimbursable-Automatic	P DR
4081.00	Program Available-Installation	S CR
4081.10	Program Available-Installation-Direct	P CR
4081.20	Program Available-Installation-Reimbursable-Funded	P CR
4081.30	Program Available-Installation-Reimbursable-Automatic	P CR
4082.00	Program Applied-Installation	S CR
4082.10	Program Applied-Installation-Direct	P CR
4082.20	Program Applied-Installation-Reimbursable-Funded	P CR
4082.30	Program Applied-Installation-Reimbursable-Automatic	P CR
4140.00	Borrowing Authority	S *
4141.00	Current Year Borrowing Authority Realized-Definite	P DR
4142.00	Current Year Borrowing Authority Realized-Indefinite	P DR
4143.00	Actual Reductions To Borrowing Authority	P CR
4145.00	Borrowing Authority Converted To Cash	P CR
4147.00	Actual Transfers To Treasury	P CR
4148.00	Resources Realized From Borrowing Authority	P DR
4149.00	Borrowing Authority Carried Forward	P DR
4201.00	Total Actual Resources-Collected	P DR
4220.00	Reimbursable Orders Accepted	S CR
4221.00	Customer Orders Accepted-Automatic Apportionment	P CR
4222.00	Customer Orders Accepted-Specific Apportionment (Funded)	P CR
4230.00	Unfilled Customer Orders	S DR
4231.00	Unfilled Customer Orders-Without Advance-Automatic Apportionment	P DR
4232.00	Unfilled Customer Orders-Without Advance Specific Apportionment (Funded)	P DR

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4233.00 Unfilled Customer Orders-With Advance-Automatic Apportionment	P DR
4234.00 Unfilled Customer Orders-With Advance-Specific Apportionment (Funded)	P DR
4250.00 Reimbursements And Other Income Earned	S DR
4250.10 Reimbursements Earned-Uncollected-Direct	P DR
4250.11 Reimbursements Earned-Collected-Direct	P DR
4251.00 Reimbursements Earned-Uncollected-Automatic	P DR
4252.00 Reimbursements Earned-Uncollected-Funded	P DR
4253.00 Reimbursements Earned-Collected-Automatic	P DR
4254.00 Reimbursements Earned-Collected-Funded	P DR
4320.00 Actual Recoveries Of prior Year Obligations	S CR
4321.00 Actual Recoveries Of Prior Year Obligations-Direct	P CR
4322.00 Actual Recoveries Of Prior Year Obligations-Reimbursable Program	P CR
4330.00 Funds Generated from Prior Year Recoveries	P DR
4580.00 Allotments Received	S DR
4580.10 Allotted Direct Authority-Current period	S DR
4580.11 Allotted Direct Authority-Current-Period-Basic	P DR
4580.12 Allotted Direct PRIP Authority-Current-Period	P DR
4580.13 Allotted Direct Authority-Current-Period-Basic-Unregistered	P DR
4580.14 Direct Authority-Contributed Funds	P DR
4580.19 Allotted Direct Authority-Current-Period-One Percent	P DR
4580.20 Allotted Direct Authority-Subsequent Periods	S DR
4580.21 Allotted Direct Authority-Subsequent Periods-Basic	P DR
4580.22 Allotted Direct PRIP Authority-Subsequent Periods	P DR
4580.23 Allotted Direct Authority-Subsequent Periods-Basic-Unregistered	P DR
4580.29 Allotted Direct Authority-Subsequent Periods-One Percent	P DR
4581.00 Automatic Reimbursement Authority	P DR
4582.00 Allotted Funded Reimbursement Authority-Current Period	P DR
4583.00 Allotted Funded Reimbursement Authority-Subsequent Period	P DR
4610.00 Allotments Available For Commitment/Obligations	S CR
4611.00 Uncommitted/Unobligated Allotment-Direct Authority-Current Period	S CR
4611.10 Uncommitted/Unobligated Allotment-Direct-Current-Basic	P CR
4611.13 Uncommitted/Unobligated Allotment-Direct-Current-Basic-Unregistered	P CR
4611.30 Uncommitted/Unobligated Allotment-Direct-PRIP Authority-Current-Period	P CR
4611.90 Uncommitted/Unobligated Allotment-Direct-Current-One Percent	P CR
4612.00 Uncommitted/Unobligated Allotment-Direct-Current-One Percent	P CR
4612.10 Uncommitted/Unobligated Allotment-Direct-Authority-Subsequent-Basic	P CR
4612.13 Uncommitted/Unobligated Allotment-Direct-Authority-Subsequent-Basic-Unregistered	P CR
4612.30 Uncommitted/Unobligated Allotment-Direct-PRIP Authority-Subsequent Period	P CR
4612.90 Uncommitted/Unobligated Allotment-Direct-Subsequent-One Percent	P CR
4614.00 Uncommitted/Unobligated Allotment-Reimbursable-Current Period	S CR
4620.00 Other Funds Available For Commitment/Obligation	S CR
4621.00 Program Annual Anticipated Rest Of Year-Automatic	P CR
4630.00 Other Funds Unavailable For Commitment/Obligation	S CR
4631.00 Funded Reimbursement Authority Available-Subsequent Period	P CR
4632.00 Funded Reimbursement Authority Reserved For Receipt Of Orders	P CR
4700.00 Commitments Available For Obligation	S CR
4710.00 Commitments Outstanding-Direct	S CR
4710.10 Commitments Outstanding-Direct-Basic	P CR
4710.30 Commitments Outstanding-Direct PRIP-Current Period	P CR

4710.40	Commitments Outstanding-Direct PRIP-Subsequent period	P CR
4710.90	Commitments Outstanding-Direct-One Percent	P CR
4720.00	Commitments Outstanding-Reimbursable	P CR
4800.00	Undelivered Orders	S CR
4810.00	Undelivered Orders-Direct	S CR
4811.00	Undelivered Orders-Without Advance-Direct Program	S CR
4811.10	Undelivered Orders-Without Advance-Direct-Basic	P CR
4811.30	Undelivered Orders-Without Advance-Direct-PRIP-Current Period	P CR
4811.40	Undelivered Orders-Without Advance-Direct-PRIP{-Subsequent Period	P CR
4811.90	Undelivered Orders-Without Advance-Direct-One percent	P CR
4812.00	Undelivered Orders-With Advance-Direct-Program	S CR
4812.10	Undelivered Orders-With Advance-Direct-Basic	P CR
4812.90	Undelivered orders-With Advance-Direct-One percent	P CR
4820.00	Undelivered orders-Reimbursable	S CR
4821.00	Undelivered Orders-Without Advance-Reimbursable Program	P CR
4822.00	Undelivered Orders-With Advance-Reimbursable Program	P CR
4900.00	Expended Appropriations	S CR
4910.00	Accrued Expenditures-Unpaid-Direct	S CR
4910.10	Accrued Expenditures-Unpaid-Direct-Basic	P CR
4910.30	Accrued Expenditures-Unpaid-Direct-PRIP	P CR
4910.90	Accrued Expenditures-Unpaid-Direct-One Percent	P CR
4920.00	Accrued Expenditures-Unpaid-Reimbursable	P CR
4930.00	Accrued Expenditures-Paid-Direct	S CR
4931.00	Accrued Expenditures-Paid-Direct	S CR
4931.10	Accrued Expenditures-Paid-Direct-Basic	P CR
4931.30	Accrued Expenditures-Paid-Direct-PRIP	P CR
4931.90	Accrued Expenditures-Paid-Direct-One Percent	P CR
4932.00	Accrued Expenditures-Paid-Refunds Due-Direct	S CR
4932.10	Accrued Expenditures-Paid-Refunds Due-Direct-Basic	P CR
4932.30	Accrued Expenditures-Paid-Refunds Due-Direct-PRIP	P CR
4932.90	Accrued Expenditures-Paid-Refunds Due-Direct-One Percent	P CR
4940.00	Accrued Expenditures-Paid-Reimbursable	S CR
4941.00	Accrued Expenditures-Paid-Reimbursable	P CR
4942.00	Accrued Expenditures-Paid-Refund Due-Reimbursable	P CR
5000.00	Revenue And Financing Sources	S CR
5100.00	Revenue From Goods Sold	S CR
5100.10	Revenue From Goods Sold-Public	P CR
5100.20	Revenue From Goods Sold-Intragovernmental	S CR
5100.21	Revenue From Goods Sold-Other Corps Revolving Fund	P CR
5100.22	Revenue From Goods Sold-Civil Works	P CR
5100.23	Revenue From Goods Sold-Other Army	P CR
5100.30	Revenue From Goods Sold-Government Non Army	P CR
5200.00	Revenue From Services Provided	S CR
5200.10	Revenue From Services Provided-Public	P CR
5200.20	Revenue From Services Provided-Intragovernmental	S CR
5200.21	Revenue From Services Provided-Other Corps Revolving Fund	P CR
5200.22	Revenue From Services Provided-Civil Works	P CR
5200.23	Revenue From Services Provided-Other Army	P CR
5200.30	Revenue From Services Provided-Government Non Army	P CR

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5300.00 Interest And Penalties Revenue	P CR
5300.31 Source of Financing-Interest Expense	P CR
5400.00 Benefit program Revenue	P CR
5600.00 Donated Revenue	P CR
5700.00 Appropriated Capital Used	P CR
5700.20 Appropriated Capital Used-Expense	P CR
5700.41 Source of Financing-Depreciation Expense	P CR
5780.00 Imputed Financing Sources	P CR
5790.00 Invested Capital Used	P CR
5800.00 Tax Revenues Collected	P CR
5900.00 Other Revenue	S CR
5910.00 Miscellaneous Reimbursements	S CR
5910.10 Miscellaneous Reimbursements-Intra Army	P CR
5910.20 Miscellaneous Reimbursements-Other	P CR
5910.30 Appropriation Revenue-Collected	P CR
5990.00 Contra Revenue-Collected For Others	P DR
6000.00 Expenses	S DR
6100.00 Operating/Program Expenses	S DR
6100.10 Plant Replacement Increment	P DR
6100.20 Salary Variance	P DR
6100.30 Intra Fund Sales	P DR
6100.40 Severance Pay	P DR
6100.50 Maintenance	P DR
6111.00 Personnel Compensation-Civilian	P DR
6112.00 Personnel Compensation-Military	P DR
6113.00 Personnel Benefits-Civilian	P DR
6114.00 Personnel Benefits-Military	P DR
6115.00 Benefits For Former Personnel	P DR
6116.00 Travel And Transportation Of Persons	P DR
6117.00 Transportation Of Things	P DR
6118.00 Rent, Communications And Utilities	P DR
6119.00 Printing And Reproduction	P DR
6120.00 Other Services	P DR
6121.00 Supplies And materials	P DR
6122.00 Equipment (Not Capitalized)	P DR
6123.00 Grants, Subsidies And Contributions	P DR
6124.00 Insurance, Claims And Indemnities	P DR
6125.00 Depreciation Of Equipment	P DR
6126.00 Depreciation Of Real property	P DR
6127.00 Depletion Of Natural Resources	P DR
6128.00 Amortization-Leasehold Improvements And Other Intangible Assets	P DR
6129.00 Bad Debts	S DR
6129.01 Bad Debts-Expense Allowance	P DR
6129.02 Bad Debts-Expense Actual	P DR
6130.00 Annual Leave	P DR
6300.00 Interest Expense	S DR
6310.00 Interest Expense On Borrowing From Treasury	P DR
6330.00 Other Interest Expense	P DR
6400.00 Benefit Program Expense	P DR

6500.00 Cost Of Goods Sold	S DR
6500.10 Cost Of Goods Sold-Public	P DR
6500.20 Cost Of Goods Sold-Army	S DR
6500.21 Cost Of Goods Sold-Army-Warehouse Stock	S DR
6500.22 Cost Of Goods Sold-Army-Customer Orders	P DR
6500.2A Intra Fund Sales-Cost Of Goods Sold-Army-Warehouse Stock	P DR
6500.30 Cost Of Goods Sold-Intragovernmental	S DR
6500.31 Cost Of Goods Sold-Other Federal-Warehouse Stock	P DR
6600.00 Applied Overhead	P DR
6730.00 Imputed Costs	P DR
6800.00 Future Funded Expenses	P DR
6900.00 Other Expenses	P DR
7000.00 Gains	S *
7100.00 Gains	S CR
7110.00 Gains On Disposition Of Assets	P CR
7190.00 Other Gains	S CR
7191.00 Inventory Gains	P CR
7192.00 Investment Gains	P CR
7193.00 Other Miscellaneous Gains	P CR
7200.00 Losses	S CR
7210.00 Losses On Disposition Of Assets	P DR
7290.00 Other Losses	S DR
7291.00 Inventory Losses Or Adjustments	P DR
7292.00 Investment Losses	P DR
7293.00 Other Miscellaneous Losses	P DR
7300.00 Extraordinary Items	P *
7400.00 Prior Period Adjustments	S *
7400.32 Prior Period Adjustments-Capital Investments	P *
7400.33 Prior Period Adjustments-Results Of Operation	P *
7600.00 Changes In Actuarial Liability	P *
9000.00 Miscellaneous memorandum Accounts	S
9000.10 Local Cost Sharing Agreement Contributions	P
9000.11 In-Kind Contributions Received	P
9000.12 In-Kind Contributions Required By Agreements	P
9000.13 Unearned In-Kind Contributions	P
9000.14 Earned-Contributed In-Kind	P
9000.15 Accrued Expenditures-Unpaid-Contributed In-Kind	P
9000.16 Expense-Contributed In-Kind	P
9000.17 Contributed Cash Requirements By Agreements	P
9000.18 Contributed Cash Available	P
9000.19 Commitments Outstanding-Contributed Cash	P
9000.20 Undelivered Orders-Contributed Cash	P
9000.21 Expenses-Contributed Cash	P
9000.22 Earned-Contributed Cash	P
9000.23 Accrued Expenditures-Unpaid-Contributed Cash	P
9000.24 Accrued Expenditures-Paid-Contributed Cash	P
9000.30 Direct Fund Citation Received	P
9000.31 Direct Fund Citation Available	P
9000.32 Commitments Outstanding-Direct Fund Citation	P

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9000.33 Undelivered Orders-Without Advance-Direct Fund Citation	P
9000.34 Expense-Direct Fund Citation	P
9000.35 Earned-Direct Fund Citation	P
9000.36 Accrued Expenditures-Unpaid-Direct Fund Citation	P
9000.37 Accrued Expenditures-Paid-Contributed In-Kind	P
9000.38 Accrued Expenditures-Paid-Direct Fund Citation	P
9000.39 Refunds Receivable-Direct Fund Citation	P
9000.40 Accrued Expenditures-Paid-Refunds Due-Direct Fund Citation	P
9000.41 Refunds Collected-Direct Fund Citation	P
9000.42 Contract Hold Backs-Direct Fund Citation	P
9100.00 Unfunded Personnel	S
9101.00 Unfunded Employee Personnel Cost	P DR
9102.00 Unfunded Employee Labor Cost	P CR
9700.00 Unexpended Balance Closed Account	S *
9794.10 Closed Account Unexpended Balance Beginning	P DR
9794.20 Approved Payment Requests Current Year	P CR
9794.30 Closed Account Unexpended Balance Remaining	P CR
9795.10 Closed Account Unexpended Balance Beginning	P CR
9795.20 Approved Payment Requests Current Year	P DR
9795.30 Closed Account Unexpended Balance Remaining	P CR
97XX.10 Closed Account Unexpended Balance Beginning	P DR
97XX.20 Approved Payment Requests Current Year	P CR
97XX.30 Closed Account Unexpended Balance Remaining	P DR

The Standard General Ledgers may be retrieved from CEFMS by selecting Financial Management Functions (3), Financial Management (5), and Reports (19). Select General Ledger Reports and Views, and General Ledger Chart of Accounts.

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4-10. Collection Procedures.

a. General Accounting Office Requirements. 31 USC 3302(a) States "Except as provided by another law, an official or agent of the United States Government having custody or possession of public money shall keep the money safe without:

- (1) lending the money;
- (2) using the money;
- (3) depositing the money in a bank; and
- (4) exchanging the money for other amounts."

b. Safeguarding Public Monies. It is the direct responsibility of the installation commander or other official under which the collection transaction arose to:

- (1) Place receipts under appropriate accounting controls.
- (2) Promptly deposit the money in the Treasury as prescribed in DFAS-IN 37-1.

* (3) Ensure armed guards (courier/messenger service) are provided for protection of public funds transported to depository unless U.S. mail is used. Since the responsibility for providing security rests with the local commander, the decision as to whether or not to use an armed escort can be made at the local level without approval of higher authority. *

c. Maintaining Records. All officers and employees of the U.S. Government who, by virtue of their official capacity, whether designated or appointed, receive monies on account or for the custody of the United States shall: (1) maintain accurate records; (2) provide adequate physical control over funds received; (3) account for all receipts; and (4) account for all deposits. Those individuals authorized to collect monies and issue receipts on behalf of the Corps of Engineers are F&A officers, authorized collectors, assistants to the F&A officer and recreation fee cashiers. All collections including currency, coins, checks, money orders, drafts and other forms of negotiable instruments must be safeguarded in the same manner as cash. Collections will be used for the purpose for which collected and will not be intermingled with funds collected and held for other purposes. Cash remittances received will not be used for cashing checks, making change (other than to remitters), making refunds

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for checks drawn in an amount greater than the amount due, or for making disbursements. Proper restrictive endorsement will be

(b) The contractor assumes full responsibility by contract for payment in full of the receipts to the government.

(c) The contractor is fully bonded and insured.

(2) FARs 28.203.1 and 28.203.2 provide that any person required to furnish a bond to the government has the following options in lieu of furnishing a surety on the bond:

(a) Deposit certain United States bonds or notes in an amount equal at par value to the penal sum of the bond.

(b) Furnish a certified cashier's check, bank draft, post office money order or currency in an amount equal to the sum of the bond.

(c) Although letters of credit are not specifically referred to in the FAR, the Comptroller General has ruled that an irrevocable, unconditional letter of credit may also be furnished in lieu of a bond or guarantee.

* (3) HQUSACE policy for determining the amount of the bond or other authorized instrument is the greatest amount held at risk. *

(4) Based on local USACE Command policy and HQUSACE (CERM-F) approval, contract gate attendants may make deposits direct to the FRB. All documentation for recreation use permits, ENG Forms 3313 (Remittance Register) or DD Forms 1131 and a copy of the SF 215 (Deposit Ticket) will be transmitted to the F&A officer. Local policy may also authorize contract gate attendants to transmit recreation user fees directly to the F&A officer rather than through the RFC. Local internal controls must be established that will provide reasonable assurance against the loss or misuse of funds to include on-site unannounced reviews.

1. Over-the-Counter Sales and Collections. Where over-the-counter sales and collections are made (i.e., plans and specifications, and maps), the following will be required:

(1) A designated employee other than the assistant to the F&A officer will issue books of prenumbered SFs 1165 (Receipt for Cash-Subvoucher) or other approved forms to authorize collectors who make over-the-counter sales and collections. At the time each sale or collection is made, a prenumbered receipt with copy will be issued to the purchaser or remitter.

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c. Loss of Negotiable Instruments. If a check or other negotiable instrument is lost, the remitter will be requested to stop payment and to furnish a substitute remittance. If the lost item is recovered after the remitter has been requested to stop payment, the original must be held until the substitute remittance is received, then returned to the remitter.

d. SF 5515 (Debit Voucher). When a check for payment of an indebtedness to the government for civil, RF, or military accounting activities is returned as dishonored, the provisions of DFAS-IN-37-1 must be followed by the F&A officer.

e. Certified Checks in Lieu of Bid Bonds. Contracting officers may require bidders to furnish security to ensure execution of proposed contracts. The bidder, at his option, may, among other things, furnish a certified check in lieu of bid bond. The government may make such disposition of the check as will accomplish the purpose for which it was submitted and such checks may be held uncollected at the bidder's risk. Checks of unsuccessful bidders will be returned as soon as practicable after the bid opening. At the time bids are opened, an authorized collector will be present and will schedule the bid deposits on ENG Form 3313 or DD 1131 in quadruplicate. Such collector will normally take over custody of the checks received and give the contracting officer a copy of the ENG Form 3313 as his receipt. All such checks may be held by the authorized collector undeposited for a period not to exceed five days. At the expiration of five days after bid opening the bids, all moneys not returned to the unsuccessful bidders will be transmitted to the F&A branch for deposit. It is the intent that the authorized collector present at the bid opening will be representing the contracting officer rather than the disbursing officer. In this capacity the authorized collector will either return checks to the unsuccessful bidders within five days after the bid opening, or transmit the checks to the F&A branch, as directed by the contracting officer. Normally, bank deposits will be made by the assistant to the F&A officer rather than the collector. However, in the case of a district where the F&A function is centralized, or where the collector is located away from the district office or servicing office, and is authorized to deposit money in a bank for

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b. Forms to be Used	
c. Work Order Forms - General	
d. Work Orders on ENG Form 3013	
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Labor Cost Accounting Procedures	6-11
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b. Methods of Determining Labor Cost Rates	
c. Procedure for Determining Labor Costs by Effective Time Method	
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e. Labor Cost Distribution	
f. Estimated Labor Costs for Incomplete Pay Periods at End of Month	
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b. Warehouse Stock Records	
c. Inventories of Stocks of Materials and Supplies	
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Real Estate Acquisition Cost Accounting Procedures	6-14
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b. Construction Facilities	
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(1) Actual Pay Method. Under this method, the labor cost rates are equivalent to the actual pay rates and the labor costs distributed for each pay period equal the amount of the gross earnings. This method is applicable to the services of (a) employees not entitled to annual or sick leave, (b) other employees entitled to leave with pay but who are transferred to district rolls for pay purposes only or for temporary purposes such as care and custody of excess military installations pending disposal, and (c) consultants. Government contributions (personnel benefits) for this class of employees will be handled as indicated in paragraph 7-22k(2).

(2) Effective Time Method. Under this method, the labor cost rates for the regular tour of duty consist of actual pay rates increased to include a factor for all leave with pay. Labor costs for night differential, overtime and holiday pay are computed at the actual pay rates. Government contributions (personnel benefits) for this class of employees will be handled as indicated in paragraph 7-22k(1). This method is applicable to the services of employees entitled to leave with pay except as provided in subparagraph (1) above. The effective time method provides the means to:

(a) Charge cost accounts for time actually worked at a rate which will absorb the amount of pay for annual and shore leave accrued, sick or other leave taken, holidays, administrative leave allowed, severance pay entitlement, and continuation pay for traumatic job-related injuries.

(b) Accumulate a balance in the Labor and Payroll account to approximate the monetary value of annual and shore leave due employees under the effective time method.

obtained by multiplying the straight time hourly pay rate for each such employee by the number of annual and shore leave hours accrued to him as shown by the two official leave records. Review of effective time labor rates, to be accomplished in January of each year, as described in (1) above, will include a comparison of actual monetary value of annual and shore leave carried forward to the new leave year with the 31 December balance of general ledger account 345. This comparison usually will require some interpolation of data since the end of the leave year seldom coincides exactly with the end of the calendar year. However, it will not be necessary to actually adjust GL 345 to record the interpolated data. In the event that a variance of over five percent (5%) is revealed (over or under) by comparison, action will be taken to adjust the accrued leave account balance (GL 345) through revision of rates utilized in the current calendar year for effective labor costs. This will be accomplished through adjusting the effective time labor cost rates by dividing the annual salary by a smaller or larger number of days than the average number of effective working days. Actual value of annual and shore leave as of end of last complete pay period ending in June, computed as above, will be compared with balance of account 345 as of 30 June each year. Should this comparison reveal an undesirable trend in the account, rates will be adjusted by a percentage increase or decrease to keep within the 5% tolerance at end of current leave year. The effective labor cost rates will be applied uniformly to all work performed by all employees whose time is charged at effective time rates, whether it be civil work, military work, or work reimbursable from agencies outside the Corps of Engineers.

(3) Transfers of Accrued Leave.

* (a) When an employee is transferred between offices for which accrued leave accounts are maintained under the Revolving Fund, the value of accrued annual and shore leave due the employee will be transferred. The value will be computed by multiplying the hours of annual and shore leave transferred by the hourly payroll earning rate in effect for the employee at the time of transfer out. The Finance and Accounting Officer of the transferor office will obtain notices of such employee transfers from the Civilian Personnel Officer.

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b. Acquisition by Condemnation - Declaration of Taking (fee, easements and lesser interests) - at the time check is required to be drawn for the Clerk of the U.S. Court.

c. Acquisition by Condemnation - Complaint and Order of Possession without a Declaration of Taking (Fee, easements and lesser interests) - at the time check is required to be drawn for the Clerk of the U.S. District Court for settlement by stipulation or judgment.

d. Deficiency Judgment Payments - at the time the check, in satisfaction of the judgment is required to be drawn for the Clerk of the U. S. Court.

6-15 Accounting for Undistributed Items.

a. General. It is obviously desirable, so far as possible, to make direct charges to the accounts for work components, so as to minimize the accumulation of undistributed items requiring later distribution on some equitable basis. This requires of the project manager a certain amount of discretion, as well as a thorough knowledge of the work in progress. The detail accounting treatments of distributive costs are discussed in Chapters 8, 16, 22, 24, 26, 30 and 31. Some of the items for which separate work items are prescribed are listed and discussed generally below:

- (1) Construction facilities.
- (2) Unapplied payments to contractors.
- (3) Operation and maintenance of construction facilities.
- (4) Operation and maintenance expense during construction.
- (5) Stocks of materials and supplies.
- (6) Unapplied advances for accrued costs.
- (7) Undistributed job-site labor.
- (8) District (general) overhead.
- (9) Area office overhead.
- (10) Project office overhead.

b. Construction facilities include such items as project-owned construction plant, tools and equipment; and project-owned temporary facilities required for construction of the project and normally disposed of following construction, including office buildings, shops, warehouses, storage yards, water works and sewage disposal and communications systems. A work item will be maintained for each item or group of like items of construction facilities, which will reflect the first cost, additions, retirements, accumulated depreciation and

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undepreciated value. A work item will be maintained for recording the costs of mobilization and demobilization of construction of additions, retirements, accumulated depreciation and plant, tools and equipment, the amortization thereof, and the unamortized balance; or a separate subaccount

APPENDIX 8-A

CEFMS WORK CATEGORIES

ALL APPROPRIATIONS EXCEPT OPERATIONS AND MAINTENANCE,
GENERAL; FLOOD CONTROL AND COASTAL EMERGENCIES;
AND GENERAL EXPENSES

<u>WORK CAT</u>	<u>TITLE</u>
01---	LANDS AND DAMAGES
01A--	PROJECT PLANNING
01A10	REAL ESTATE SUPPLEMENT/PLAN
01A20	PRELIMINARY REAL ESTATE ACQUISITION MAPS
01A30	PHYSICAL TAKINGS ANALYSIS
01A40	PRELIMINARY ATTORNEY'S OPINION OF COMPENSABILITY
01A50	ALL OTHER REAL ESTATE ANALYSES/DOCUMENTS
01B--	ACQUISITIONS
01B10	BY GOVT
01B20	BY LOCAL SPONSOR (LS)
01B30	BY GOVT ON BEHALF OF LS
01B40	REVIEW OF LS
01C--	CONDEMNATIONS
01C10	BY GOVT
01C20	BY LS
01C30	BY GOVT ON BEHALF OF LS
01C40	REVIEW OF LS
01D--	INLEASING
01D10	BY GOVT
01D20	BY LS
01D30	BY GOVT ON BEHALF OF LS
01D40	REVIEW OF LS
01E--	APPRAISALS
01E10	BY GOVT (IN HOUSE)
01E20	BY GOVT (CONTRACT)
01E30	BY LS
01E40	BY GOVT ON BEHALF OF LS
01E50	REVIEW OF LS
01F--	PL 91-646 ASSISTANCE
01F10	BY GOVT
01F20	BY LS
01F30	BY GOVT ON BEHALF OF LS
01F40	REVIEW OF LS
01G--	TEMPORARY PERMITS/LICENSES/RIGHTS-OF-ENTRY
01G10	BY GOVT
01G20	BY LS
01G30	BY GOVT ON BEHALF OF LS

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WORK
CAT

TITLE

01G40	REVIEW OF LS
01G50	OTHER
01G60	DAMAGE CLAIMS
01H-- 1/	AUDITS
01H10	BY GOVT
01H20	BY LS
01H30	BY GOVT ON BEHALF OF LS
01H40	REVIEW OF LS
01J-- 1/	ENCROACHMENTS AND TRESPASS
01J10	BY GOVT
01J20	BY LS
01J30	BY GOVT ON BEHALF OF LS
01J40	REVIEW LS
01K-- 1/	DISPOSALS
01K10	BY GOVT
01K20	BY LS
01K30	BY GOVT ON BEHALF OF LS
01K40	REVIEW LS
01L00	REAL PROPERTY ACCOUNTABILITY
01M00	PROJECT RELATED ADMINISTRATION
01N00	FACILITY/UTILITY RELOCATIONS
01P00	WITHDRAWALS (PUBLIC DOMAIN LAND)
01Q00	RESERVED FOR FUTURE HQUSACE USE
01R-- 1/	REAL ESTATE PAYMENTS
01R1- 1/	LAND PAYMENTS
01R1A	BY GOVT
01R1B	BY LS
01R1C	BY GOVT ON BEHALF OF LS
01R1D	REVIEW OF LS
01R2- 1/	PL 91-646 ASSISTANCE PAYMENTS
01R2A	BY GOVT
01R2B	BY LS
01R2C	BY GOVT ON BEHALF OF LS
01R2D	REVIEW OF LS
01R3- 1/	DAMAGE PAYMENTS
01R3A	BY GOVT
01R3B	BY LS
01R3C	BY GOVT ON BEHALF OF LS
01R3D	REVIEW OF LS
01R9- 1/	OTHER
01S-- 1/	REAL ESTATE RECEIPTS
01S10	DISPOSAL RECEIPTS - REIMBURSEMENTS (CR) - LANDS
01S20	DISPOSAL RECEIPTS - GENERAL FUND (CR) - LANDS
01T-- 1/	LERRD CREDITING
01T10	LAND PAYMENTS

<u>WORK</u> <u>CAT</u>	<u>TITLE</u>
01T20	ADMINISTRATIVE COSTS
01T30	PL 91-646 ASSISTANCE
01T40	ALL OTHER
01U00	ALL OTHER REAL ESTATE ANALYSES
01V00	RESERVED FOR FUTURE HQUSACE USE
01W00	RESERVED FOR FUTURE HQUSACE USE
01X00	RESERVED FOR FUTURE HQUSACE USE
01Y00	RESERVED FOR FUTURE HQUSACE USE
01Z00	RESERVED FOR FUTURE HQUSACE USE
02--- ^{1/}	RELOCATIONS
02100	RELOCATION OF ROADS (INCLUDING BRIDGES)
02200	RELOCATION OF RAILROADS (INCLUDING BRIDGES)
02300	RELOCATION OF CEMETERIES, UTILITIES AND STRUCTURES
03000	RESERVOIRS
04--- ^{1/}	DAMS
04100	MAIN DAM
04200	SPILLWAY
04300	OUTLET WORKS
04400	POWER INTAKE WORKS
04500	AUXILIARY DAMS
04600	MUNICIPAL AND INDUSTRIAL WATER DELIVERY FACILITIES
05000	LOCKS
06--- ^{1/}	FISH AND WILDLIFE FACILITIES
06100	FISH FACILITIES AT DAMS
6200	FISH HATCHERY (INCLUDING TRAPPING AND RELEASE FACILITIES)
06300	WILDLIFE FACILITIES AND SANCTUARIES
07--- ^{1/}	POWER PLANT
07100	POWERHOUSE
07200	TURBINES AND GENERATORS
07300	ACCESSORY ELECTRICAL EQUIPMENT
07400	MISCELLANEOUS POWER PLANT EQUIPMENT
07500	TRAILRACE
07600	SWITCHYARD
08--- ^{1/}	ROADS, RAILROADS AND BRIDGES
08100	RAILROADS (INCLUDING BRIDGES)
08200	ROADS (INCLUDING BRIDGES)
09--- ^{1/}	CHANNELS AND CANALS

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<u>CAT</u>	<u>TITLE</u>
09100	CANALS (ARTIFICIAL WATERCOURSES)
09200	DIKES, BULKHEADS, JETTIES AND SPOIL DISPOSAL AREA ATTENDANT FACILITIES
09300	REVTMENTS AND LININGS
09400	EXCAVATION/DREDGING OF CHANNELS IN NATURAL WATERCOURSES
09500	REMOVAL OF TREES, BRUSH, ACCUMULATED SNAGS, DRIFT, AQUATIC AND VEGETABLE GROWTHS AND DEBRIS
09900	ALL OTHER
10000	BREAKWATERS AND SEAWALLS
11000	LEVEES AND FLOODWALLS
12---	^{1/} NAVIGATION PORTS AND HARBORS
12100	BULKHEADS, JETTIES, PIERS, DOCKS, SPOIL DISPOSAL AREA ATTENDANT FACILITIES, ETC.
	12200 REVETMENTS AND LININGS
12300	EXCAVATION/DREDGING OF NAVIGATION PORTS AND HARBORS
12400	REMOVAL OF TREES, BRUSH, ACCUMULATED SNAGS, DRIFT, AQUATIC AND VEGETABLE GROWTHS AND DEBRIS
	12900 ALL OTHER
13000	PUMPING PLANTS
14---	^{1/} RECREATION FACILITIES
14100	BUILDINGS
14200	OTHER STRUCTURES AND FACILITIES
14300	CAPITALIZED EQUIPMENT
	14400 EXPENDABLE EQUIPMENT AND SUPPLIES
15000	FLOODWAY CONTROL AND DIVERSION STRUCTURES
16---	^{1/} BANK STABILIZATION
16100	DIKES AND BULKHEADS
16200	REVTMENTS AND LININGS
16900	ALL OTHER
17000	BEACH REPLENISHMENT
18---	^{1/} CULTURAL RESOURCE PRESERVATION
18100	BUILDINGS - EXCEPT MUSEUMS
18200	OTHER STRUCTURES AND FACILITIES
18300	MUSEUMS
18900	ALL OTHER

<u>WORK CAT</u>	<u>TITLE</u>
19---	^{1/} BUILDINGS, GROUNDS AND UTILITIES
19100	BUILDINGS
19200	GROUNDS
19300	UTILITIES
20---	^{1/} PERMANENT OPERATING EQUIPMENT
20200	COMPUTERS AND PERIPHERALS
20300	COMPUTER AIDED EQUIPMENT
20400	AUTOMATED INFORMATION SYSTEMS
20900	ALL OTHER
21---	^{1/} RECONNAISSANCE STUDIES
21A0*	PUBLIC INVOLVEMENT
21B0*	INSTITUTIONAL STUDIES
21C0*	SOCIAL STUDIES
21D0*	CULTURAL RESOURCE STUDIES
21E0*	ENVIRONMENTAL STUDIES EXCEPT FISH & WILDLIFE (21F) AND HAZARDOUS, TOXIC AND RADIOACTIVE WASTE (HTRW) ASSESSMENTS (21L)/PROGRAMS (32-35)
21F0*	FISH AND WILDLIFE PLANNING AID STUDIES
21G0*	ECONOMIC STUDIES
21H--	^{1/} REAL ESTATE ANALYSES/DOCUMENTS
21H1*	REAL ESTATE SECTION/REPORT
21H2*	RIGHTS OF ENTRY
21H3*	ALL OTHER REAL ESTATE ANALYSES/DOCUMENTS
21J0*	HYDROLOGY AND HYDRAULIC STUDIES
21K0*	GEOTECHNICAL STUDIES
21L0*	HTRW ASSESSMENTS (CERCLA/RCRA/RADIOACTIVE/ORDINANCE AND EXPLOSIVE WASTE (OEW))
21M0*	ALL OTHER STUDIES/INVESTIGATIONS (SPECIFY)
21N0*	SURVEYS AND MAPPING EXCEPT FOR REAL ESTATE PURPOSES
21P0*	ENGINEERING ANALYSIS AND DESIGN/PROJECT COST ESTIMATES
21Q0*	RECON MANAGEMENT
21R0*	PLAN FORMULATION AND EVALUATION
21S0*	RECON REPORT PREPARATION
21T0*	RECON PROGRAMS AND PROJECT MANAGEMENT
21U0*	RESERVED FOR FUTURE HQUSACE USE
21V0*	FEASIBILITY STUDY COST SHARING AGREEMENT
21W0*	RECON DAMAGES ASSESSED AE CONTRACTORS
21X0*	RESERVED FOR FUTURE HQUSACE USE
21Y0*	RESERVED FOR FUTURE HQUSACE USE
21Z0*	RESERVED FOR FUTURE HQUSACE USE

* This position of the cost account will be used to identify the purpose of the study by entry of the appropriate alpha purpose

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code in accordance with the following list of authorized purpose codes.

<u>PURPOSE</u> <u>CODE</u>	<u>PURPOSE OF STUDY</u>
A	AQUATIC PLANT GROWTH
B	STREAMBANK EROSION CONTROL
C	FISH AND WILDLIFE
D	FLOOD CONTROL
E	HYDROPOWER
F	NAVIGATION
G	WATER QUALITY
H	RECREATION
J	STORM DAMAGE REDUCTION
K	WATER SUPPLY
L	MULTIPLE PURPOSE
M	SECT. 1135 ENVIRONMENTAL RESTORATION
N	MISC. ENVIRONMENTAL
P	RESERVED FOR FUTURE HQUSACE USE
R	RESERVED FOR FUTURE HQUSACE USE
S	RESERVED FOR FUTURE HQUSACE USE
T	RESERVED FOR FUTURE HQUSACE USE
U	RESERVED FOR FUTURE HQUSACE USE
V	RESERVED FOR FUTURE HQUSACE USE
W	RESERVED FOR FUTURE HQUSACE USE
X	RESERVED FOR FUTURE HQUSACE USE
Y	RESERVED FOR FUTURE HQUSACE USE
Z	ALL OTHER

<u>WORK</u> <u>CAT</u>	<u>TITLE</u>
22---	^{1/} FEASIBILITY STUDIES
22A0*	PUBLIC INVOLVEMENT
22B0*	INSTITUTIONAL STUDIES
22C0*	SOCIAL STUDIES
22D0*	CULTURAL RESOURCE STUDIES
22E0*	ENVIRONMENTAL STUDIES EXCEPT FISH & WILDLIFE (22F) AND HTRW ASSESSMENTS (22L)/PROGRAMS (32-35)
22F0*	FISH AND WILDLIFE STUDIES
22G0*	ECONOMIC STUDIES
22H--	^{1/} REAL ESTATE ANALYSES/DOCUMENTS
22H1*	REAL ESTATE SUPPLEMENT/PLAN
22H2*	GROSS APPRAISAL/REPORT
22H3*	PRELIMINARY REAL ESTATE ACQUISITION MAPS
22H4*	PHYSICAL TAKINGS ANALYSIS
22H5*	PRELIMINARY ATTORNEY'S OPINION OF COMPENSABILITY

<u>WORK CAT</u>	<u>TITLE</u>
22H6*	RIGHTS OF ENTRY
22H7*	ALL OTHER REAL ESTATE ANALYSES/DOCUMENTS
22J0*	HYDROLOGY AND HYDRAULIC STUDIES
22K0*	GEOTECHNICAL STUDIES
22L0*	HTRW STUDIES (CERCLA/RCRA/RADIOACTIVE/OEW)
22M0*	ALL OTHER STUDIES/INVESTIGATIONS (SPECIFY)
22N0*	SURVEYS AND MAPPING EXCEPT FOR REAL ESTATE PURPOSES
22P0*	ENGINEERING ANALYSIS AND DESIGN/PROJECT COST ESTIMATES
22Q0*	FEASIBILITY MANAGEMENT
22R0*	PLAN FORMULATION AND EVALUATION
22S0*	FEASIBILITY REPORT PREPARATION
22T0*	FEASIBILITY PROGRAMS AND PROJECT MANAGEMENT
22U0*	RESERVED FOR FUTURE HQUSACE USE
22V0*	INITIAL DRAFT PROJECT COOPERATION AGREEMENT
22W0*	RESERVED FOR FUTURE HQUSACE USE
22X0*	FEASIBILITY DAMAGES ASSESSED AE CONTRACTORS
22Y0*	WASHINGTON LEVEL REVIEW
22Z0*	RESERVED FOR FUTURE HQUSACE USE

* This position of the cost account will be used to identify the purpose of the study by entry of the appropriate alpha purpose code in accordance with the following list of authorized purpose codes.

<u>PURPOSE CODE</u>	<u>PURPOSE OF STUDY</u>
A	AQUATIC PLANT GROWTH
B	STREAMBANK EROSION CONTROL
C	FISH AND WILDLIFE
D	FLOOD CONTROL
E	HYDROPOWER
F	NAVIGATION
G	WATER QUALITY
H	RECREATION
J	STORM DAMAGE REDUCTION
K	WATER SUPPLY
L	MULTIPLE PURPOSE
M	SECT. 1135 ENVIRONMENTAL RESTORATION
N	MISC. ENVIRONMENTAL
P	RESERVED FOR FUTURE HQUSACE USE
R	RESERVED FOR FUTURE HQUSACE USE
S	RESERVED FOR FUTURE HQUSACE USE
T	RESERVED FOR FUTURE HQUSACE USE
U	RESERVED FOR FUTURE HQUSACE USE

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PURPOSE
CODE

PURPOSE OF STUDY

V	RESERVED FOR FUTURE HQUSACE USE
W	RESERVED FOR FUTURE HQUSACE USE
X	RESERVED FOR FUTURE HQUSACE USE
Y	RESERVED FOR FUTURE HQUSACE USE
Z	ALL OTHER

WORK
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TITLE

23---	1/	OTHER STUDIES
23100		INVENTORY OF DAMS
232--	1/	COORDINATION STUDIES WITH OTHER AGENCIES
2326-	1/	PLANNING ASSISTANCE TO STATES
2326A		PAS PROGRAM COORDINATION
2326B		PAS COST SHARED STUDY MANAGEMENT
2326C		PAS SURVEY & MAPPING
2326D		PAS CONTRACTING
2326E		PAS HYDROLOGY & HYDRAULICS
2326F		PAS OTHER TECHNICAL ANALYSES
23300		SPECIAL PROJECT REPORTS (BE L00)
23400		PRELIMINARY RESTORATION PLAN
23500		RESERVED FOR FUTURE HQUSACE USE
23600		RESERVED FOR FUTURE HQUSACE USE
23700		RESERVED FOR FUTURE HQUSACE USE
23800		RESERVED FOR FUTURE HQUSACE USE
23900		ALL OTHER
24---	1/	COLLECTION AND STUDY OF BASIC DATA
241--	1/	FLOOD PLAIN MANAGEMENT SERVICES
241A-	1/	FPMS PROGRAM COORDINATION
241B-	1/	FPMS SPECIAL STUDIES
241B1		FPMS STUDY MANAGEMENT
241B2		FPMS SURVEY & MAPPING
241B2		FPMS CONTRACTING
241B4		FPMS HYDROLOGY & HYDRAULICS
241B5		FPMS REPORT PREPARATION
241B6		FPMS OTHER TECHNICAL ANALYSIS
25000		MISCELLANEOUS ACTIVITIES
25100		AQUATIC PLANT CONTROL
25200		TECHNICAL ASSISTANCE
253--	1/	HOUSING AND URBAN DEVELOPMENT PROGRAM
25310		Capital Fund
25320		Hope VI
25330		TARC North
25340		TARC South
25350		HQ MGT Account

<u>WORK</u> <u>CAT</u>	<u>TITLE</u>
25360	TARC MGT Account
25390	ALL OTHER
25400	PAYMENTS TO STATES - FC ACT 1954 - HQUSACE ONLY
25500	CONTINUING AUTHORIRIES PROGRAM (CAP), COORDINATION ACTIVITIES
25600	RESERVED FOR FUTURE HQUSACE USE
25700	RESERVED FOR FUTURE HQUSACE USE
25800	RESERVED FOR FUTURE HQUSACE USE
25900	ALL OTHER
26---	^{1/} RESEARCH AND DEVELOPMENT
261--	^{1/} CIVIL ENGINEERING
2611-	^{1/} CAPITAL ASSETS
26111	SOFTWARE
26112	EQUIPMENT
26113	LEASEHOLD IMPROVEMENTS (GLA 101.29)
26190	ALL OTHER CIVIL ENGINEERING ACTIVITIES
262--	^{1/} ENVIRONMENTAL QUALITY
2621-	^{1/} CAPITAL ASSETS
26211	SOFTWARE
26212	EQUIPMENT
26213	LEASEHOLD IMPROVEMENTS
26290	ALL OTHER ENVIRONMENTAL QUALITY
269--	^{1/} OTHER RESEARCH AND DEVELOPMENT
2691-	^{1/} CAPITAL ASSETS
26911	SOFTWARE
26912	EQUIPMENT
26913	LEASEHOLD IMPROVEMENTS
26990	ALL OTHER ACTIVITIES
27000	CIVILIAN INJURY AND ILLNESS COMPENSATION (HQUSACE USE ONLY)
28---	^{1/} PLANNING AND DESIGN ANALYSIS (PDA)
28A00	STUDY MANAGEMENT
28B00	PLAN FORMULATION
28C00	ENGINEERING
28D00	SOCIOECONOMIC STUDIES
28E00	REAL ESTATE ANALYSIS
28F00	ENVIRONMENTAL STUDIES (EXCEPT FISH AND WILDLIFE)
28G00	FISH AND WILDLIFE COORDINACT ACT REPORT
28H00	HTRM STUDIES
28I00	CULTURAL RESOURCES
28J00	COST ESTIMATES
28K00	PUBLIC EVNOLVEMENT DOCUMENTS
28L00	DOCUMENTATION
28M00	PRE-AWARD PROCESS

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28N00	PROJECT APPROVAL
28O00	COMMITMENT
28P00	PROJECT COOPERATION AGREEMENT (PCA) APPROVAL
28Q00	EXECUTED PCA
29---	^{1/} GENERAL REGULATORY FUNCTION PROGRAM ACTIVITIES
29100	PERMIT EVALUATION
29200	ENFORCEMENT
29300	STUDIES
29400	NAVIGATION REGULATIONS
29500	ENVIRONMENTAL IMPACT STATEMENTS (EIS)
29600	ADMINISTRATIVE APPEALS
297--	^{1/} CAPITAL ASSETS
29710	EQUIPMENT
29720	SOFTWARE
29800	RESERVED FOR FUTURE HQUSACE USE
29900	ALL OTHER
30---	^{1/} PLANNING, ENGINEERING AND DESIGN (PE&D) - EXCEPT FOR HAZARDOUS, TOXIC AND RADIOACTIVE WASTE (HTRW) PROGRAMS (32-35)
30A--	^{1/} REEVALUATION/PAC STUDIES
30AA*	ENGINEERING ANALYSIS AND DESIGN
30AB*	SOCIO/ECONOMIC STUDIES
30AC*	ENVIRONMENTAL STUDIES
30AD*	HTRW STUDIES (CERCLA/RCRA/RADIOACTIVE/OEW)
30AE*	CULTURAL RESOURCE STUDIES
30AF*	COST ESTIMATES
30AG*	PUBLIC INVOLVEMENT
30AH*	PLAN FORMULATION AND EVALUATION
30AJ*	REEVALUATION/PAC REPORT PREPARATION
30AK*	ALL OTHER STUDIES/INVESTIGATIONS (SPECIFY)
30AL*	DIVISION COMMANDER'S NOTICE
30AM*	WASHINGTON LEVEL APPROVED REPORT
30AN*	RESERVED FOR FUTURE HQUSACE USE
30AP*	PROJECT COOPERATION AGREEMENT (PCA)
30AQ*	RESERVED FOR FUTURE HQUSACE USE
30AR*	REEVALUATION DAMAGES ASSESSED AE CONTRACTORS
30AS*	RESERVED FOR FUTURE HQUSACE USE
30AT*	RESERVED FOR FUTURE HQUSACE USE
30AU*	RESERVED FOR FUTURE HQUSACE USE

* Planning, Engineering and Design costs will be linked to the permanent construction feature (01--- thru 20---) to which they are related by entry of the appropriate alpha character in this

position of the cost code in accordance with the following list of authorized alpha codes. This linkage is not required for reimbursable work. Alpha code Z will be used to identify engineering and design costs that pertain to the project as a whole rather than specific features. Such costs will be distributed to individual permanent cost features at the time the project is transferred to plant in service or the local sponsor as appropriate.

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TITLE

30AV*	RESERVED FOR FUTURE HQUSACE USE
30AW*	RESERVED FOR FUTURE HQUSACE USE
30AX*	REEVALUATION MANAGEMENT
30B-- ^{1/}	PROJECT DESIGN MEMORANDA
30BA*	ENGINEERING ANALYSIS AND DESIGN
30BB*	SOCIO/ECONOMIC STUDIES
30BC*	ENVIRONMENTAL STUDIES
30BD*	HTRW STUDIES (CERCLA/RCRA/RADIOACTIVE/OEW)
30BE*	CULTURAL RESOURCE STUDIES
30BF*	COST ESTIMATES
30BG*	RESERVED FOR FUTURE HQUSACE USE
30BH*	RESERVED FOR FUTURE HQUSACE USE
30BJ*	PDM REPORT PREPARATION
30BK*	ALL OTHER STUDIES/INVESTIGATIONS (SPECIFY)
30BL*	RESERVED FOR FUTURE HQUSACE USE
30BM*	RESERVED FOR FUTURE HQUSACE USE
30BN*	VALUE ENGINEERING INVESTIGATIONS
30BP*	PROJECT COOPERATION AGREEMENT (PCA)
30BQ*	RESERVED FOR FUTURE HQUSACE USE
30BR*	PDM DAMAGES ASSESSED AE CONTRACTORS

* Planning, Engineering and Design costs will be linked to the permanent construction feature (01--- thru 20---) to which they are related by entry of the appropriate alpha character in this position of the cost code in accordance with the following list of authorized alpha codes. This linkage is not required for reimbursable work. Alpha code Z will be used to identify engineering and design costs which pertain to the project as a whole rather than specific features. Such costs will be distributed to individual permanent cost features at the time the project is transferred to plant in service or the local sponsor as appropriate.

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30BS*	RESERVED FOR FUTURE HQUSACE USE
30BT*	RESERVED FOR FUTURE HQUSACE USE
30BU*	RESERVED FOR FUTURE HQUSACE USE
30BV*	RESERVED FOR FUTURE HQUSACE USE
30BW*	RESERVED FOR FUTURE HQUSACE USE
30BX*	PDM MANAGEMENT
30C-- ^{1/}	FEATURE DESIGN MEMORANDA
30CA*	ENGINEERING ANALYSIS AND DESIGN
30CB*	RESERVED FOR FUTURE HQUSACE USE
30CC*	ENVIRONMENTAL STUDIES
30CD*	HTRW STUDIES (CERCLA/RCRA/RADIOACTIVE/OEW)
30CE*	CULTURAL RESOURCE STUDIES
30CF*	COST ESTIMATES
30CG*	RESERVED FOR FUTURE HQUSACE USE
30CH*	RESERVED FOR FUTURE HQUSACE USE
30CJ*	REPORT PREPARATION
30CK*	ALL OTHER STUDIES/INVESTIGATIONS (SPECIFY)
30CL*	RESERVED FOR FUTURE HQUSACE USE
30CM*	RESERVED FOR FUTURE HQUSACE USE
30CN*	VALUE ENGINEERING INVESTIGATIONS
30CP*	PROJECT COOPERATION AGREEMENT (PCA)

* Planning, Engineering and Design costs will be linked to the permanent construction feature (01--- thru 20---) to which they are related by entry of the appropriate alpha character in this position of the cost code in accordance with the following list of authorized alpha codes. This linkage is not required for reimbursable work. Alpha code Z will be used to identify engineering and design costs which pertain to the project as a whole rather than specific features. Such costs will be distributed to individual permanent cost features at the time the project is transferred to plant in service or the local sponsor as appropriate.

30CQ*	RESERVED FOR FUTURE HQUSACE USE
30CR*	FDM DAMAGES ASSESSED AE CONTRACTORS
30CS*	RESERVED FOR FUTURE HQUSACE USE
30CT*	RESERVED FOR FUTURE HQUSACE USE
30CU*	RESERVED FOR FUTURE HQUSACE USE
30CV*	RESERVED FOR FUTURE HQUSACE USE
30CW*	RESERVED FOR FUTURE HQUSACE USE
30CX*	FDM MANAGEMENT
30D-- ^{1/}	CONSTRUCTION CONTRACT PLANNING, ENGINEERING AND DESIGN
30DA*	PLANS AND SPECIFICATIONS

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30DB* RESERVED FOR FUTURE HQUSACE USE
30DC* ENVIRONMENTAL STUDIES
30DD* HTRW STUDIES (CERCLA/RCRA/RADIOACTIVE/OEW)
30DE* CULTURAL RESOURCE STUDIES
30DF* COST ESTIMATES
30DG* PED AGREEMENTS
30DH* RESERVED FOR FUTURE HQUSACE USE
30DJ* RESERVED FOR FUTURE HQUSACE USE
30DK* ALL OTHER STUDIES/INVESTIGATIONS (SPECIFY)
30DL* RESERVED FOR FUTURE HQUSACE USE
30DM* RESERVED FOR FUTURE HQUSACE USE

* Planning, Engineering and Design costs will be linked to the permanent construction feature (01--- thru 20---) to which they are related by entry of the appropriate alpha character in this position of the cost code in accordance with the following list of authorized alpha codes. This linkage is not required for reimbursable work. Alpha code Z will be used to identify engineering and design costs which pertain to the project as a whole rather than specific features. Such costs will be distributed to individual permanent cost features at the time the project is transferred to plant in service or the local sponsor as appropriate.

30DN* VALUE ENGINEERING
30DP* PROJECT COOPERATION AGREEMENT (PCA)
30DQ* RESERVED FOR FUTURE HQUSACE USE
30DR* DAMAGES ASSESSED CONTRACTORS
30DS* CONSTRUCTION CONTRACT AWARD ACTIVITIES
30DT* RESERVED FOR FUTURE HQUSACE USE
30DU* RESERVED FOR FUTURE HQUSACE USE
30DV* ENGINEERING AND DESIGN DURING CONSTRUCTION
30DW* ECOSYSTEM RESTORATION MONITORING
30DX* CONSTRUCTION CONTRACT MANAGEMENT
30E0* PROGRAMS AND PROJECT MANAGEMENT
30F0* PROJECT CLOSEOUT ACTIVITIES

* Planning, Engineering and Design costs will be linked to the permanent construction feature (01--- thru 20---) to which they are related by entry of the appropriate alpha character in this position of the cost code in accordance with the following list of authorized alpha codes. This linkage is not required for reimbursable work. Alpha code Z will be used to identify engineering and design costs which pertain to the project as a whole rather than specific features. Such costs will be

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distributed to individual permanent cost features at the time the project is transferred to plant in service or the local sponsor as appropriate.

<u>PERMANENT FEATURE</u>	<u>ALPHA CODE</u>
01--- (LANDS AND DAMAGES)	A
02--- (RELOCATIONS)	B
03--- (RESERVOIRS)	C
04--- (DAMS)	D
05--- (LOCKS)	E
06--- (FISH AND WILDLIFE FACILITIES)	F
07--- (POWER PLANT)	G
08--- (ROADS, RAILROADS AND BRIDGES)	H
09--- (CHANNELS AND CANALS)	J
10--- (BREAKWATERS AND SEAWALLS)	K
11--- (LEVEES AND FLOODWALLS)	L
12--- (NAVIGATION PORTS AND HARBORS)	M
13--- (PUMPING PLANTS)	N
14--- (RECREATION FACILITIES)	P
15--- (FLOODWAY CONTROL AND DIVERSION STRUCTURES)	R
16--- (BANK STABILIZATION)	S
17--- (BEACH REPLENISHMENT)	T
18--- (CULTURAL RESOURCE PRESERVATION)	U
19--- (BUILDINGS, GROUNDS AND UTILITIES)	V
20--- (PERMANENT OPERATING EQUIPMENT)	W
(ALL OTHER)	Z

WORK

<u>CAT</u>	<u>TITLE</u>
31---	^{1/} SUPERVISION AND ADMINISTRATION
31A--	^{1/} PROJECT OFFICE SUPERVISION AND ADMINISTRATION (S&A)
31A1*	PROJECT OFFICE OPERATIONS

* Supervision and Administration costs will be linked to the permanent construction feature (01--- thru 20---) to which they are related by entry of the appropriate alpha character in this position of the cost code in accordance with the following list of authorized alpha codes. This linkage is not required for reimbursable work. Alpha code Z will be used to identify supervision and administration which pertain to multiple-purpose projects as a whole rather than specific permanent features. Such costs will be distributed to permanent feature cost accounts at the time the project is transferred to plant in service or the local sponsor as appropriate.

WORK
CAT

TITLE

31A2* PROJECT OFFICE OTHER S&A
 31B0* AREA OFFICE S&A
 31C-- ^{1/} DISTRICT OFFICE S&A
 31C1* TECHNICAL MANAGEMENT BY CONSTRUCTION
 TECHNICAL MANAGER
 31C2* DISTRICT OFFICE OTHER S&A
 31D-- ^{1/} DAMAGES ASSESSED CONTRACTORS
 31D1* LIQUIDATED DAMAGES
 31D2* OTHER DAMAGES
 31E0* CONSTRUCTION PHASE PROGRAMS AND PROJECT MANAGEMENT

* Supervision and Administration costs will be linked to the permanent construction feature (01--- thru 20---) to which they are related by entry of the appropriate alpha character in this position of the cost code in accordance with the following list of authorized alpha codes. This linkage is not required for reimbursable work. Alpha code Z will be used to identify supervision and administration which pertain to multiple-purpose projects as a whole rather than specific permanent features.

Such costs will be distributed to permanent feature cost accounts at the time the project is transferred to plant in service or the local sponsor as appropriate.

<u>PERMANENT FEATURE</u>	<u>ALPHA CODE</u>
01--- (LANDS AND DAMAGES)	A
02--- (RELOCATIONS)	B
03--- (RESERVOIRS)	C
04--- (DAMS)	D
05--- (LOCKS)	E
06--- (FISH AND WILDLIFE FACILITIES)	F
07--- (POWER PLANT)	G
08--- (ROADS, RAILROADS AND BRIDGES)	H
09--- (CHANNELS AND CANALS)	J
10--- (BREAKWATERS AND SEAWALLS)	K
11--- (LEEVEES AND FLOODWALLS)	L
12--- (NAVIGATION PORTS AND HARBORS)	M
13--- (PUMPING PLANTS)	N
14--- (RECREATION FACILITIES)	P
15--- (FLOODWAY CONTROL AND DIVERSION STRUCTURES)	R
16--- (BANL STABILIZATION)	S
17--- (BEACH REPLENISHMENT)	T
18--- (CULTURAL RESOURCE PRESERVATION)	U
19--- (BUILDING, GROUNDS AND UTILITIES)	V

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<u>PERMANENT FEATURE</u>	<u>ALPHA CODE</u>
20--- (PERMANENT OPERATING EQUIPMENT) (ALL OTHER)	W Z

WORK
CAT

TITLE

32--- ^{1/}	HTRW PROGRAM PRECONSTRUCTION AND PROJECT MANAGEMENT - APPLIES TO BOTH DIRECT AND REIMBURSABLE FUNDED WORK
321-- ^{1/}	PROJECT MANAGEMENT
32110	PROJECT MANAGEMENT PLAN
32120	DATA MAINTENANCE AND REPORTING
32130	MANAGEMENT DIRECTIVES
32140	CUSTOMER AND INTERAGENCY AGREEMENTS
32150	PROJECT AUTHORIZATION DOCUMENTS
32160	PROGRAMMING DOCUMENTS
32170	PROJECT RELATED AWARDS
32180	ALL OTHER
322-- ^{1/}	INVESTIGATIONS (PROJECT DEVELOPMENT AND PLANNING)
3221*	IN-HOUSE WORK AGREEMENTS (NON-TECHNICAL ASSISTANCE)
3222*	AE AND PROFESSIONAL SERVICES PROCUREMENT
3223*	AE AND PROFESSIONAL SERVICE CONTRACTS
3224*	AE SUPERVISION AND REVIEW
3225*	CUSTOMER TECHNICAL ASSISTANCE
3226*	ALL OTHER

* This position of the cost account will be used to identify the "Type" of investigation according to the following table. Multiple investigations per project allowed.

<u>CODE</u>	<u>TYPE OF INVESTIGATION</u>
A	PRELIMINARY ASSESSMENTS (PAs)
B	SITE INSPECTIONS (SIs)
C	COMBINED PASIs
D	REMEDIAL INVESTIGATIONS (RIs)
E	FEASIBILITY STUDIES (FSs)
F	COMBINED RIFSS
G	ENVIRONMENTAL EVALUATION/COST ANALYSES (EE/CAs)
H	ENVIRONMENTAL COMPLIANCE ASSESSMENTS (ECARs)
I	RCRA FACILITY ASSESSMENTS (RFAs)
J	RCRA FACILITY INVESTIGATIONS (RFIs)
K	RCRA CORRECTIVE MEASURES STUDIES (CMSs)
L	RCRA CORRECTIVE ACTION PLANS (CAPs)
M	RCRA CLOSURE PLANS (CPs)
N	UNDERGROUND STORAGE TANK STUDIES (USTs)
P	NCR FACILITY DECOMMISSIONING PLANS (NCR FDs)

<u>CODE</u>	<u>TYPE OF INVESTIGATION</u>
Q	DOE CONCEPTUAL DESIGNS (DOE CDs)
R	TREATABILITY STUDIES
T	SITE SURVEYS (PREDESIGN AND OTHER)
U	GEOTECHNICAL SITE INVESTIGATIONS (PREDESIGN AND OTHER)
V	CHEMISTRY SITE INVESTIGATIONS (PREDESIGN AND OTHER)
W	VALUE ENGINEERING SCREENINGS/INVESTIGATIONS
X	INVEST. PER OTHER APPLICABLE OR RELEVANT AND APPROPRIATE REQUIREMENTS (ARAR's)
1	NEPA INVESTIGATIONS
2	ENDANGERED SPECIES ACT (ESA) CONSULTATIONS
3	ESA BIOLOGICAL ASSESSMENTS
4	CLEAN WATER ACT (CWA) 404(b) EVALUATIONS
5	CWA WETLANDS EVALUATIONS
6	HISTORICAL/ARCHEO/CULTURAL SURVEYS
7	ALL OTHER

<u>WORK CAT</u>	<u>TITLE</u>
323-- ^{1/}	REMEDIAL DESIGN
3231*	IN-HOUSE WORK AGREEMENTS (NON-TECHNICAL ASSISTANCE)
3232*	AE AND PROFESSIONAL SERVICES PROCUREMENT
3233*	AE AND PROFESSIONAL SERVICE CONTRACTS
3234*	AE SUPERVISION AND REVIEW
35*	CUSTOMER TECHNICAL ASSISTANCE
3236*	VALUE ENGINEERING SCREENINGS/INVESTIGATIONS
3237*	ALL OTHER
32400	CONSTRUCTION CONTRACT AWARD PRODUCTS

* This position of the cost account will be used to identify the "Phase" of design according to the following table. Tracking of Design phases is optional, and multiple phases per Design are allowed.

<u>CODE</u>	<u>PHASE OF DESIGN</u>
A	CONCEPT (5-10%)
B	PRELIMINARY (30-35%)
C	INTERMEDIATE (60-65%)
D	PREFINAL (90-95%)
E	FINAL (100%)
F	ALL OTHER

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WORK
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TITLE

33--- 1/ HTRW PROGRAM CONSTRUCTION ACTIVITIES - APPLIES TO BOTH
DIRECT AND REIMBURSABLE FUNDED WORK

331-- 1/ WORK AGREEMENTS

33110 MOBILIZATION AND PREPARATORY WORK

33120 MONITORING, SAMPLING, TESTING AND ANALYSIS

33130 SITE WORK

33140 RESERVED FOR FUTURE HQUSACE USE

33150 SURFACE WATER COLLECTION AND CONTROL

33160 GROUND WATER COLLECTION AND CONTROL

33170 AIR POLLUTION/GAS COLLECTION AND CONTROL

33180 SOLIDS COLLECTION AND CONTAINMENT

33190 LIQUIDS/SEDIMENTS/SLUDGES COLLECTION AND CONTAINMENT

331AO DRUMS/TANKS/STRUCTURES/MISC DEMOLITION AND REMOVAL

331B0 BIOLOGICAL TREATMENT

331C0 CHEMICAL TREATMENT

331D0 PHYSICAL TREATMENT

331EO THERMAL TREATMENT

331F0 STABILIZATION/FIXATION/ENCAPSULATION

331G0 RESERVED FOR FUTURE HQUSACE USE

331H0 DECONTAMINATION/DECOMMISSIONING (D&D)

331J0 DISPOSAL, OTHER THAN COMMERCIAL

331K0 DISPOSAL, COMMERCIAL

331L0 SITE RESTORATION

331M0 DEMOBILIZATION

331N0 RESERVED FOR FUTURE HQUSACE USE

331P0 VALUE ENGINEERING CHANGE PROPOSALS

331Q0 ALL OTHER

33200 ENGINEERING DURING CONSTRUCTION (EDC)

333-- 1/ SUPERVISION AND ADMINISTRATION (S&A)

33310 PROJECT OFFICE S&A

33320 AREA OFFICE S&A

33330 DISTRICT OFFICE S&A

33340 DAMAGES ASSESSED CONTRACTORS

34--- 1/ HTRW PROGRAM POST CONSTRUCTION AND FINANCIAL CLOSEOUT
- APPLIES TO BOTH DIRECT FUNDED AND REIMBURSABLE FUNDED
WORK

341-- 1/ FISCAL/FINANCIAL CLOSEOUT PRODUCTS

34110 WORK AGREEMENTS

34120 CLOSED FINANCIAL ACCOUNTS, DD FORMS 1149

342-- 1/ OPERATION AND MAINTENANCE (O&M) ACTIVITIES

34210 O&M PLANNING DOCUMENTS

3422- 1/ O&M DURING CONSTRUCTION

34221 SERVICE/SUPPLY CONTRACT PROCUREMENT AND MANAGEMENT

34222 SUPPLIES/MATERIALS/EQUIPMENT

34223 LABOR/SERVICES

<u>WORK</u> <u>CAT</u>	<u>TITLE</u>
34224	ALL OTHER
3423- ^{1/}	POST CONSTRUCTION O&M
34231	SERVICE/SUPPLY CONTRACT PROCUREMENT AND MANAGEMENT
34232	SUPPLIES/MATERIALS/EQUIPMENT
34233	LABOR/SERVICES
34234	ALL OTHER
35--- ^{1/}	HTRW PROGRAM MANAGEMENT AND SUPPORT FUNDS - APPLIES TO BOTH DIRECT FUNDED AND REIMBURSABLE FUNDED WORK
35100	HQUSACE
35200	DIVISIONS
35300	MANDATORY CENTER OF EXPERTISE (MCX)
35400	DISTRICTS
35500	OTHER HTRW
36--- ^{1/}	PREPAYMENTS AND ADVANCES (GLA 116)
36100	PREPAYMENTS TO OTHER GOVERNMENT AGENCIES)
36200	RESERVED FOR FUTURE HQUSACE USE
36300	OTHER ADVANCES
36400	REAL ESTATE - RELOCATION ASSISTANCE - LOANS TO PROFIT OR NONPROFIT ORGANIZATIONS UNDER PL 91-646
37--- ^{1/}	Construction Contract(s) Documents (CC)
37A00	Plans and Specifications (P&S)
37B00	Environmental Studies
37C00	HTRW Studies/Reports
37D00	Cultural Resource Studies Documents
37E00	Cost Estimates
37F00	All Other Studies
37G00	Contracting Activities
37H00	Engineering and Design During Construction Documents
37I00	Engineering and administration (S&A) Documents
37IA0	Project S&A Documents
37IC0	District Office S&A Documents
37J00	Management Documents
37K00	Project or Functional Element Closeout and LS Assumption of OMRR+R
37L00	programs and Project Management PPM)
38--- ^{1/}	RESERVED FOR FUTURE HQUSACE USE
39--- ^{1/}	UNAPPLIED ADVANCES FOR ACCRUED COST
40--- ^{1/}	UNDISTRIBUTED JOB-SITE LABOR
41000	STORES

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<u>CAT</u>	<u>TITLE</u>
42000	UNAPPLIED PAYMENTS TO CONTRACTORS
49000	CLAIMS RECEIVABLE
50---	^{1/} CONSTRUCTION FACILITIES
501--	^{1/} CAPITAL ASSETS
50110	BUILDINGS
50120	OTHER STRUCTURES AND FACILITIES
50130	EQUIPMENT
50140	SOFTWARE
50200	EXPENDABLE SUPPLIES AND EQUIPMENT
504--	^{1/} ASSET DISPOSAL EXPENSE
50490	REAL ESTATE DISPOSALS
50499	ALL OTHER
50500	OPERATION AND MAINTENANCE EXPENSE, EXCEPT WAREHOUSE OPERATION (50700) - IDENTIFY BY CAPITAL ASSET OR PURPOSE
50700	WAREHOUSE OPERATIONS
51---	^{1/} OPERATION AND MAINTENANCE DURING CONSTRUCTION
51A--	^{1/} REAL ESTATE - LEASING
51A10	INLEASING
51A20	RELOCATION ASSISTANCE
51A30	DISPOSAL ASSISTANCE
51A40	RELOCATION ASSISTANCE PAYMENTS (PL 91-646)
51A50	RENTS, INITIAL ALTERATIONS AND RESTORATIONS
51B--	^{1/} REAL ESTATE - MANAGEMENT SERVICES
51B10	COMPLIANCE INSPECTIONS
51B2-	^{1/} OUTGRANTS
51B21	REGULAR
51B22	OIL AND GAS
51B30	DISPOSALS
51B40	ENCROACHMENTS AND TRESPASS
51C00	OTHER OPERATION AND MAINTENANCE EXPENSES
51D00	REVENUES DERIVED FROM OUTLEASING (GRANTS) RETURNED TO STATES
51E00	AUDITS
51F00	TIMBER HARVEST
51G00	REPAYMENTS AND COST DISTRIBUTIONS
51H--	^{1/} MISCELLANEOUS RECEIPTS
51H10	REAL ESTATE MANAGEMENT INCOME
51H90	OTHER INCOME

<u>WORK</u> <u>CAT</u>	<u>TITLE</u>
52000	SOFTWARE
53000	CAPITAL LEASES
	<u>INCOME - (CREDIT ACCOUNTS)</u>
61000	PROVISION FOR DEPRECIATION, AND AMORTIZATION, WORK PLANT IN SERVICE (CR)
65000	PLANT, PROPERTY, AND EQUIPMENT IN PROCESS OF RETIREMENT
71--- ^{1/}	INTEREST EXPENSE
71100	UNDISTRIBUTED INTEREST DURING CONSTRUCTION
71200	INTEREST EXPENSE (REHAB-GROSS)
71300	INTEREST EXPENSE (REHAB) CHARGED TO CONSTRUCTION (CR)
78--- ^{1/}	CONSTRUCTION IN PROGRESS TRANSFERRED TO PLANT IN SERVICE
78010	LANDS AND DAMAGES
78020	RELOCATIONS
78030	RESERVOIRS
78040	DAMS
78050	LOCKS
78060	FISH AND WILDLIFE FACILITIES
78070	POWER PLANT
78080	ROADS, RAILROADS AND BRIDGES
7809- ^{1/}	CHANNELS AND CANALS
78091	CANALS
78092	DIKES, BULKHEADS, JETTIES AND SPOIL DISPOSAL AREA ATTENDANT FACILITIES
78093	REVTMENTS AND LININGS
78100	BREAKWATERS AND SEAWALLS
78110	LEVEES AND FLOODWALLS
7812- ^{1/}	NAVIGATION PORTS AND HARBORS
78121	BULKHEADS, JETTIES, PIERS, DOCKS, SPOIL DISPOSAL AREA ATTENDANT FACILITIES, ETC.
78122	REVTMENTS AND LININGS
78130	PUMPING PLANTS
7814- ^{1/}	RECREATION FACILITIES
78141	BUILDINGS
78142	OTHER STRUCTURES AND FACILITIES

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<u>CAT</u>	<u>TITLE</u>
78143	EQUIPMENT
78150	FLOOD CONTROL AND DIVERSION STRUCTURES
7816- ^{1/}	BANK STABILIZATION
78161	DIKES AND BULKHEADS
78162	REVTMENTS AND LININGS
7818- ^{1/}	CULTURAL RESOURCE PRESERVATION
78181	BUILDINGS - EXCEPT MUSEUMS
78182	OTHER STRUCTURES AND FACILITIES
78183	MUSEUMS
78189	ALL OTHER
7819- ^{1/}	BUILDINGS, GROUNDS AND UTILITIES
78191	BUILDINGS
78192	GROUNDS
78193	UTILITIES
7820- ^{1/}	PERMANENT OPERATING EQUIPMENT
78202	COMPUTERS AND PERIPHERALS
78203	COMPUTER AIDED EQUIPMENT
78204	AUTOMATED INFORMATION SYSTEMS
78209	ALL OTHER
79000	CWF EXPENDITURES BILLED BY THE PERFORMING APPROPRIATION
80--- ^{1/}	INCOME AND CREDITS TO OPERATIONS - REHABILITATION
804-- ^{1/}	RETIREMENT RECEIPTS - MULTIPLE PURPOSE PROJECTS (CR)
80410	FEE LAND
80420	BUILDINGS AND IMPROVEMENTS
80430	OTHER DISPOSAL RECEIPTS
87000	ABANDONED, RETIRED AND ENJOINED PROPERTY
88000	TRANSFERS FROM WORK IN PROGRESS (CR) (RESERVED FOR COEMIS)
89000	NON-FUNDED CONTRACTOR'S EARNINGS
90000	EXPENDITURES - PRIOR YEARS
91--- ^{1/}	TRANSFERS OF PROPERTY WITHOUT REIMBURSEMENT
91100	RESERVED FOR FUTURE HQUSACE USE
91200	ALL TRANSFERS EXCEPT PAYMENTS TO STATES
91300	PAYMENTS TO STATES
91400	RESERVED FOR FUTURE HQUSACE USE

<u>WORK</u> <u>CAT</u>	<u>TITLE</u>
92000	INTEREST ON GOVERNMENT INVESTMENT
93000	INCOMPLETE REHABILITATION WORK (CR) (RESERVED FOR COEMIS)
94000	FUNDS RETURNED TO U. S. TREASURY BY CORPS OF ENGINEERS (DR)
95000	FUNDS RETURNED TO U. S. TREASURY BY OTHER GOVERNMENT AGENCIES (DR)
96--- ^{1/}	NON-REIMBURSABLE COSTS
96100	OPERATION AND MAINTENANCE
96200	NET GAIN OR LOSS ON RETIREMENT OF LAND (MULTIPLE PURPOSE PROJECTS)
97--- ^{1/}	STATUS OF COST RECOVERY - REIMBURSABLE COSTS
97100	RESULTS FROM OPERATIONS
97200	NET GAIN OR LOSS ON RETIREMENT OF LAND (MULTIPLE PURPOSE PROJECTS)
97300	INVESTMENT RECOVERY ON NON-MULTIPLE PURPOSE PROJECTS
98000	ADVANCES RECEIVED FOR CONSTRUCTION (CR)
99000	CONTRIBUTIONS IN AID OF CONSTRUCTION (CR)

APPENDIX 8-B

CEFMS WORK CATEGORIES

FLOOD CONTROL AND COASTAL EMERGENCY ACTIVITIES

<u>Cost</u> <u>Acct</u>	<u>Title</u>
01---- ^{1/}	Disaster Preparedness Program
011000	All Hazards Planning Activities
012000	All Hazards Training and Exercise
013000	Equipment, Facilities and Supplies
014000	National or regional Centers of Expertise
02---- ^{1/}	Emergency Operations
021000	Response Operations
022000	After Action Reporting
023000	Post Flood Response
024000	Operational Supplies and Equipment
025000	Support From Others
026000	Operational Support
03---- ^{1/}	Rehabilitation and Inspection Program
031000	Rehabilitation - Federal Flood Control Works
032000	Rehabilitation - Non-Federal Flood Control Works
033000	Rehabilitation - Shore Protection
034000	Field Investigations
035000	Initial Eligibility Inspections
036000	Reinspection
037000	Interagency Levee Activities
04---- ^{1/}	Emergency Water Supplies and Drought Assistance
041000	Emergency Water Supplies (CONTAMINATED SOURCE)
042000	Drought Assistance
043000	Field Investigations
05---- ^{1/}	Advance Measures
051000	Advance Measures Assistance
052000	Field Investigations
06---- ^{1/}	Hazard Mitigation
061000	Hazard Mitigation Team Activities

^{1/} SUMMARY WORK CATEGORY - COSTS MAY NOT BE CHARGED DIRECTLY TO THIS WORK CATEGORY.

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Cost
Acct

Title

31----	^{1/}	Supervision and Administration
31A000	^{1/}	Project Office Supervision and Administration (S&A)
31A100		Project Office Operations
31A200		Project Office Other S&A
31B000		Area Office S&A
31C000	^{1/}	District Office S&A
31C100		Technical Management by Construction Technical Manager
31C200		District Office Other S&A
31D000	^{1/}	Damages Assessed Contractors
31D100		Liquidated Damages
31D200		Other Damages
31E000		Construction Phase Programs and Project Management
320000		Reserved for Future HQUSACE Use
330000		Reserved for Future HQUSACE Use
340000		Reserved for Future HQUSACE Use
350000		Reserved for Future HQUSACE Use
36----	^{1/}	Prepayments and Advances
361000		Prepayments to Other Government Agencies
362000		Reserved for Future HQUSACE Use
363000		Other Advances
370000		Reserved for Future HQUSACE Use
380000		Reserved for Future HQUSACE Use
390000		Unapplied Advances for Accrued Cost
400000		Undistributed Job-Site Labor
420000		Unapplied Payments to Contractors
490000		Claims Receivable

^{1/} SUMMARY WORK CATEGORY - COSTS MAY NOT BE CHARGED DIRECTLY TO THIS WORK CATEGORY.

<u>WORK</u>	<u>CAT</u>	<u>Title</u>
	520000	Surveys and Layouts
	66----	^{1/} Clearing Accounts
	668000	Leasing Program
	669----	Other Clearing Accounts
	80----	^{1/} Income and Credits to Operations
	802---	^{1/} Credits to Operations
	802100	Collections for Subsistence, Quarters, Services, ETC.
	802200	Income from Grants and Sundry Disposals
	802300	Contributions for Emergency Activities
	803----	Nonoperating Income
	803100	Collections for Damages to Government Property
	803200	Other Nonoperating Income
	890000	Nonfunded Contractor's Earnings
	900000	Expenditures - Prior Years
	91-----	Transfers of Property Without Reimbursement
	911000	Reserved for Future HQUSACE Use
	912000	All Transfers Except Payments to States
	913000	Reserved for Future HQUSACE Use
	940000	Funds Returned to Treasury by Corps of Engineers
	950000	Funds Returned to Treasury by Other Gov't Agencies
	980000	Advances Received for Emergency Activities

^{1/} SUMMARY WORK CATEGORY - COSTS MAY NOT BE CHARGED DIRECTLY TO THIS WORK CATEGORY.

APPENDIX 8-C

CEFMS WORK CATEGORIES
OPERATION AND MAINTENANCE, GENERAL APPROPRIATION

<u>WORK CAT</u>	<u>Title</u>
601-- ^{1/}	OPERATION FOR NAVIGATION
60110	OPERATION OF STRUCTURES, FACILITIES, EQUIPMENT FOR NAVIGATION
60120 ^{1/}	STUDIES AND SURVEYS FOR NAVIGATION
60121	STUDIES AND SURVEYS: PROJECT CONDITION, DREDGING, OBSTRUCTION AND RELATED STUDIES FOR NAVIGATION
60122	STUDIES AND SURVEYS: MAJOR REHABILITATION EVALUATION REPORTS FOR NAVIGATION
60123	STUDIES AND SURVEYS: ENVIRONMENTAL STUDIES AND MONITORING FOR DREDGING PURPOSES FOR NAVIGATION
60130 ^{1/}	DAM SAFETY FOR NAVIGATION
60131	DAM SAFETY: INSTRUMENTATION FOR ANALYSIS AND DATA GATHERING INSPECTIONS FOR NAVIGATION
60132	DAM SAFETY: FORMAL PERIODIC INSPECTIONS AND REPORTS FOR NAVIGATION
60133	DAM SAFETY: DAM SAFETY ASSURANCE STUDIES FOR NAVIGATION
60140 ^{1/}	WATER MANAGEMENT (CONTROL AND QUALITY) ACTIVITIES FOR NAVIGATION
60141	WATER MANAGEMENT ACTIVITIES: ANALYSIS AND STUDY OF DATA FOR NAVIGATION
60142	WATER MANAGEMENT ACTIVITIES: OPERATION OF WCDS AND DATA COLLECTION FOR NAVIGATION
60150 ^{1/}	REAL ESTATE MANAGEMENT, COMPLIANCE AND UTILIZATION INSPECTIONS FOR NAVIGATION
60160	ENVIRONMENTAL COMPLIANCE MANAGEMENT FOR NAVIGATION
60170	RESERVED
60180	RESERVED
60190	RESERVED
602-- ^{1/}	OPERATION FOR FLOOD DAMAGE REDUCTION
60210	OPERATION OF STRUCTURES, FACILITIES AND EQUIPMENT
6022- ^{1/}	STUDIES AND SURVEYS
60221	NON-NAVIGATION PROJECT CONDITION STUDIES, INCLUDING DREDGING STUDIES
60222	MAJOR REHABILITATION EVALUATION REPORTS
60223	INSPECTION OF COMPLETED WORKS - LOCAL PROTECTION PROJECTS

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6023-	^{1/}	DAM SAFETY
60231		INSTRUMENTATION FOR ENGINEERING ANALYSIS AND CONTINUING EVALUATION DATA GATHERING INSPECTIONS AND DATA ANALYSIS
60232		FORMAL PERIODIC INSPECTIONS AND REPORTS
60233		DAM SAFETY ASSURANCE STUDIES
6024-	^{1/}	WATER MANAGEMENT (CONTROL AND QUALITY) ACTIVITIES
60241		ANALYSIS AND STUDIES OF COLLECTED DATA
60242		OPERATION OF WATER CONTROL DATA SYSTEMS AND DATA COLLECTION
60250		REAL ESTATE MANAGEMENT - INCLUDING COMPLIANCE AND UTILIZATION INSPECTIONS
60260		ENVIRONMENTAL COMPLIANCE MANAGEMENT
60270		RESERVED
60280		RESERVED
60290		RESERVED
603--	^{1/}	OPERATION FOR HYDROPOWER FUNCTIONS
6031-	^{1/}	OPERATION OF STRUCTURES, FACILITIES AND EQUIPMENT NT
60311		SUPERVISION AND ENGINEERING
60312		HYDRAULIC EXPENSES
60313		ELECTRIC EXPENSES
60314		MISCELLANEOUS HYDRAULIC POWER GNERATION EXENSES
6032-	^{1/}	STUDIES AND SURVEYS
60321		SUPERVISION AND ENGINEERING
60322		HYDRAULIC EXPENSES
60323		ELECTRIC EXPENSES
60324		MISCELLANEOUS HYDRAULIC POWER GENERATION EXPENSES
60325		MAJOR REHABILITATION EVALUATION REPORTS
6033-	^{1/}	DAM SAFETY
60331		INSTRUMENTATION FOR ENGINEERING ANALYSIS AND CONTINUING EVALUATION DATA GATHERING INSPECTIONS AND DATA ANALYSIS
60332		FORMAL PERIODIC INSPECTIONS AND REPORTS
60333		DAM SAFETY ASSURANCE STUDIES
6034-	^{1/}	WATER MANAGEMENT (CONTROL AND QUALITY) ACTIVITIES
60341		ANALYSIS AND STUDIES OF COLLECTED DATA
60342		OPERATION OF WATER CONTROL DATA SYSTEMS AND DATA COLLECTION
60350		REAL ESTATE MANAGEMENT - INCLUDING COMPLIANCE AND UTILIZATION INSPECTIONS
60360		ENVIRONMENTAL COMPLIANCE MANAGEMENT

<u>WORK</u> <u>CAT</u>	<u>Title</u>
60370	RESERVED
60380	RESERVED
60390	RESERVED
604-- ^{1/}	OPERATION FOR ENVIRONMENTAL STEWARDSHIP FUNCTIONS
6041- ^{1/}	ENVIRONMENTAL STEWARDSHIP
60411	MANAGEMENT OF NATURAL RESOURCES
60412	MANAGEMENT AND CURATION OF ARCHEOLOGICAL AND NATURAL RESOURCES
60413	MANAGEMENT OF FORMAL (WILDLIFE) MITIGATION FEATURES
60414	OPERATION OF FISH HATCHERIES
60415	OPERATION OF FISHERIES, FISH HAULING ACTIVITIES AND FISH PASSAGE STRUCTURES
60416	COMPHEHENSIVE MASTER PLANS AND MASTER PLAN SUPPLEMENTALS
60420	STUDIES AND SURVEYS
60430	RESERVED
6044- ^{1/}	WATER MANAGEMENT (CONTROL AND QUALITY) ACTIVITIES
60441	ANALYSIS AND STUDIES OF COLLECTED DATA
60442	OPERATION OF WATER CONTROL DATA SYSTEMS AND DATA COLLECTION
60450	REAL ESTATE MANAGEMENT - INCLUDING COMPLIANCE AND UTILIZATION INSPECTIONS
60460	ENVIRONMENTAL COMPLIANCE MANAGEMENT
60470	RESERVED
60480	RESERVED
60490	RESERVED
605-- ^{1/}	OPERATION FOR RECREATION FUNCTIONS
6051- ^{1/}	RECREATION OPERATIONS
60511	OPERATION OF STRUCTURES, FACILITIES AND EQUIPMENT- NON-SRUF
60512	OPERATION OF STRUCTURES, FACILITIES AND EQUIPMENT- SRUF
60513	LAW ENFORCEMENT AGREEMENTS
60520	STUDIES AND SURVEYS
60530	RESERVED
6054- ^{1/}	WATER MANAGEMENT (CONTROL AND QUALITY) ACTIVITIES
60541	ANALYSIS AND STUDIES OF COLLECTED DATA
60542	OPERATION OF WATER CONTROL DATA SYSTEMS AND DATA COLLECTION

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60550	REAL ESTATE MANAGEMENT - INCLUDING COMPLIANCE AND UTILIZATION INSPECTIONS
60560	ENVIRONMENTAL COMPLIANCE MANAGEMENT
60570	RESERVED
60580	RESERVED
60590	RESERVED
606-- ^{1/}	Operation Costs for Joint Activities Not Specific to a Single Business Function
60610	Operation of Structures, Facilities, and Equipment for Joint Activities
60620	Studies and Surveys for Joint Activities
60621	Studies and Surveys: Project Condition Surveys, Dredging Surveys, etc. for Joint Activities
60622	Studies and Surveys: Major Rehabilitation Evaluation reports for Joint Activities
60630	Dam Safety Activities for Joint Activities
60631	Dam Safety: Instrumentation for Analysis and Data Gathering inspections for Joint Analysis
60632	Dam Safety: Formal Periodic Inspections and Reports for Joint Activities
60633	Dam Safety: Dam Safety Assurances Studies for Joint Activities
60640	Water Management (Control and Quality) for Joint Activities
60641	Water Management Activities: Analysis and Studies of Data for Joint Activities
60642	Water management Activities: Operation of WCDS and Data Collection for Joint Activities
60650	Real Estate Management, Compliance and Utilization Inspections, for Joint Activities
60660	Environmental Compliance Management Activities for Joint Activities
60670	Reserved
60680	Reserved
60690	Reserved
60700	Catastrophic Disaster Preparedness Program
60710	National Emergency Preparedness Program
60711	Continuity of Operations
60712	Catastrophic Disaster Response Planning
60713	Emergency Operations Center Support
60714	Emergency Water Program
60715	Continuity of Government

<u>WORK</u> <u>CAT</u>	<u>Title</u>
60716	Catastrophic Disaster Training and Exercise
611-- ^{1/}	Maintenance for Navigation
61110	Maintenance of Structures, Facilities, Equipment, Excluding Dredging Activities for Navigation
61120	Dredging Activities for Navigation
61121	Dredging of Channels and Canals, Including all Disposal Activities for Navigation
61122	Construction and Maintenance of Dredged Material Disposal Facilities for Navigation
61130	RESERVED
61140	Water Management (Control and Quality) Equipment Purchase and Maintenance for Navigation
61150	Real Estate Actions for Navigation
61151	Land Acquisition and Disposal Activities, Settlement of Claims, Audits for Navigation
61152	Resolution of Real Estate Encroachments for Navigation
61153	Boundary Monumentation and Rectification for Navigation
61160	Environmental Compliance (Remedial Actions) for Navigation
61170	Remaining O&M-Funded Major Rehabilitation (Comprehensive Replacement) projects for Navigation
61180	Reserved
61190	Reserved
612-- ^{1/}	Maintenance for Flood Damage Reduction
61210- ^{1/}	Maintenance of Structures, Facilities, Equipment, Excluding Dredging Activities for FDR
61211	Maintenance of Structures, Facilities, Equipment for Non-Water Control Activities for FDR
61212	Maintenance of MR&T-Funded Structures, Facilities, Equipment for Non-Water Control Activities for FDR
61220- ^{1/}	Dredging Activities for Flood Damage Reduction
61221	Dredging, Including all Disposal Activities, for Flood Damage Reduction
61222	Construction and Maintenance of Dredging Disposal Facilities for Flood Damage Reduction
61230	Reserved
61240	WATER Management (Control and Quality) Equipment Purchase and Maintenance for FDR
61250	Real Estate Actions for Flood Damage Reduction

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61251	Land Acquisition and Disposal Activities, Settlement of Claims, Audits for FDR
61252	Resolution of Real Estate Encroachments for Flood Damage Reduction
61253	Boundary Monumentation and Rectification for Flood Damage Reduction
61260	Environmental Compliance (Remedial Action) for Flood Damage Reduction
61270	Reserved
61280	Reserved
61290	Reserved
613-- ^{1/}	Maintenance for Hydropower
61310	Baseline Maintenance of Structures, Facilities, Equipment, Excluding Dredging Activities for Hydropower
61311	Baseline Maintenance Supervision, FERC #541
61312	Baseline Maintenance of Hydraulic Structures, FERC #542
61313	Baseline Maintenance of Electric Plant, FERC #544
61314	Baseline Maintenance of Miscellaneous Hydraulic Plant, FERC #545
61320	Dredging Activities for Hydropower
61330	Reserved
61340	Water Management (Control and Quality) Equipment Purchase and Maintenance for Hydropower
61350	Real Estate Actions for Hydropower
61351	Land Acquisition and Disposal Activities, Settlement of Claims, and Audits for Hydropower
61352	Resolution of Real Estate Encroachments for Hydropower
61353	Boundary Monumentation and Rectification for Hydropower
61360	Environmental Compliance (Remedial Compliance) for Hydropower
61370	Remaining O&M-Funded Major Rehabilitation (Comprehensive Replacement) Projects for Hydropower
61371	Remaining O&M-Funded Major Rehabilitation Comprehensive Replacement Supervision
61372	Remaining O&M-Funded Major Rehabilitation Comprehensive Replacement of Structures
61373	Remaining O&M-Funded Major Rehabilitation Comprehensive Replacement of Electric Plant

<u>WORK</u> <u>CAT</u>	<u>Title</u>
61374	Remaining O&M-Funded Major Rehabilitation Comprehensive Replacement of Miscellaneous Hydraulic Plant
61380	Reserved
61390	Reserved
613N0	Non-Baseline Maintenance of Structures, Facilities, Excluding Dredging for Hydropower
613N1	Non-Baseline Maintenance Supervision, FERC 541
613N2	Non-Baseline Maintenance of Structures, FERC 542
613N3	Non-Baseline Maintenance of Electric Plant, FERC 544
613N4	Non-Baseline Maintenance of Miscellaneous Hydraulic Plant, FERC 545
614-- ^{1/}	Maintenance for Environmental Stewardship
61410	Maintenance, Excluding Dredging Activities for Environmental
61411	Maintenance of structures, Facilities, Equipment for Natural Resources Management
61412	Mitigation of Archeological Cultural Resources, Including Sites, Structures, and Objects
61413	Maintenance of Formal (Wildlife) Mitigation Features
61414	Maintenance of Fisheries, Fish Haulage Activities, and Fish Passage
61420	Dredging Activities for Environmental Stewardship
61421	Dredging, Including all Disposal Activities for Environmental
61422	Construction and Maintenance of Dredged Material Disposal Facilities for Environmental Stewardship
61430	Reserved
61440	Water Management (Control and Quality) Equipment Purchase and Maintenance for Environmental Stewardship
61450	Real Estate Actions for Environmental Stewardship
61451	Land Acquisition and Disposal Management Activities, Settlement of Claims and Audits for Environmental Stewardship
61452	Resolution of Real Estate Encroachments for Environmental Stewardship
61453	Boundary Monumentation and Rectification for Environmental Stewardship
61460	Environmental Compliance (Remedial Actions) for Environmental Stewardship
61470	Reserved

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61480	Reserved
61490	Reserved
615-- ^{1/}	Maintenance for Recreation
61510	Maintenance, Excluding Dredging for Recreation
61511	Maintenance of Structures, Facilities, Equipment for Recreation
61512	Maintenance of Structures, Facilities, Equipment for Recreation using Special Recreation Users Fee (SRUF) Funds
61513	Cost Shared Recreation Developments, Including Contracts and Negotiations
61520	Dredging Activities, Including All Disposal Activities for Recreation
61530	Reserved
61540	Water Management (Control and Quality) Equipment Purchase and Maintenance for Recreation
61550	Real Estate Actions for Recreation
61551	Land Acquisition and Disposal Management Activities, Settlements of Claims, Audits for Recreation
61552	Resolution of Real Estate Encroachments for Recreation
61553	Boundary Monumentation and Rectification for Recreation
61560	Environmental Compliance (Remedial Actions) for Recreation
61570	Reserved
61580	Reserved
61590	Reserved
616-- ^{1/}	Maintenance Costs for Joint Activities Not Specific to a Single Business Function
61610	Maintenance of Structures, Facilities, Equipment, Excluding Dredging for joint Activities
61620	Dredging for Joint Activities
61621	Dredging, Including All Disposal Activities for Joint Activities
61622	Construction and Maintenance of Dredged Material Disposal Facilities for Joint Activities
61630	Reserved
61640	Water Management (Control and Quality) Equipment Purchase and Maintenance for Joint Activities
61650	Real Estate Actions for Joint Activities
61651	Land Acquisition and Disposal Activities, Settlement of Claims, Audits for Joint Activities

<u>CAT</u>	<u>Title</u>
61652	Resolution of Real Estate Encroachments for Joint Activities
61653	Boundary Monumentation and Rectification for Joint Activities
61660	Environmental Compliance (Remedial Actions) for Joint Activities
61670	Reserved
61680	Reserved
61690	Reserved
636-- ^{1/}	PREPAYMENTS AND ADVANCES
63610	PREPAYMENTS TO OTHER GOVERNMENT AGENCIES
63620	RESERVED FOR FUTURE HQUSACE USE
63630	OTHER ADVANCES
63640	REAL ESTATE - RELOCATION ASSISTANCE - LOANS TO PROFIT AND NONPROFIT ORGANIZATIONS UNDER PL 91-646
63800	RESERVED FOR FUTURE HQUSACE USE
63900	UNAPPLIED ADVANCES FOR ACCRUED COST
64000	UNDISTRIBUTED JOB-SITE LABOR
64100	STORES
64200	UNAPPLIED PAYMENTS TO CONTRACTORS
64900	CLAIMS RECEIVABLE
650-- ^{1/}	CONSTRUCTION FACILITIES
6501- ^{1/}	CAPITAL ASSETS
65011	BUILDINGS
65012	OTHER STRUCTURES AND FACILITIES
65013	EQUIPMENT
65014	SOFTWARE
65020	EXPENDABLE SUPPLIES AND EQUIPMENT
65050	OPERATION AND MAINTENANCE EXPENSE
65200	SURVEYS AND LAYOUTS
65300	RESERVED FOR FUTURE HQUSACE USE
65600	PLANT, PROPERTY, AND EQUIPMENT IN PROCESS OF RETIREMENT
666-- ^{1/}	CLEARING ACCOUNTS
66610	WAREHOUSE OPERATIONS

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66620	SHOP OPERATIONS
66680	REAL ESTATE - INLEASING PROGRAM
66682	INLEASING - NON-RECRUITING FACILITIES
66683	RELOCATION ASSISTANCE
66684	DISPOSALS
66685	RELOCATION ASSISTANCE PAYMENTS (PL 91-646)
66686	RENTS, INITIAL ALTERATIONS AND RESTORATIONS
66690	OTHER CLEARING ACCOUNTS (SPECIFY)
671-- ^{1/}	INTEREST EXPENSE
67110	UNDISTRIBUTED INTEREST (O&M) DURING CONSTRUCTION
67120	INTEREST EXPENSE (O&M - GROSS)
67130	INTEREST EXPENSE (O&M) CHARGED TO CONSTRUCTION (CR)
67200	RESERVED FOR FUTURE HQUSACE USE
67300	RESERVED FOR FUTURE HQUSACE USE
67400	DEPRECIATION AND AMORTIZATION EXPENSE
67500	PAYMENTS TO STATES FROM GRANT REVENUES
67800	WORK IN PROCESS TRANSFERRED TO PLANT IN SERVICE (RESERVED FOR COEMIS. SEE COEMIS USER'S MANUAL FOR DESCRIPTION AND APPLICATION.)
680-- ^{1/}	INCOME AND CREDITS TO OPERATIONS
6801- ^{1/}	OPERATING INCOME (CR)
68011	SALE OF POWER - FOR RESALE
68012	SALE OF POWER - INTERDEPARTMENTAL SALES
68013	SALES OF POWER - OTHER SALES (SPECIFY)
68015	SALE OF WATER
68019	OTHER OPERATING INCOME
6802- ^{1/}	CREDITS TO OPERATIONS (CR)
68021	COLLECTIONS FOR SUBSISTENCE, QUARTERS, SERVICES, ETC.
68022	INCOME FROM GRANTS AND SUNDRY DISPOSALS
68023	INCOME FROM RECREATIONAL FEES PL 88-578
68024	INCOME FROM REFUSE PERMIT FEES
68025	INCOME FROM LAKESHORE USE PERMIT FEES
6803- ^{1/}	NONOPERATING INCOME (CR)
68031	COLLECTIONS FOR DAMAGES TO GOVERNMENT PROPERTY
68032	DISPOSAL RECEIPTS - FEE LAND
68033	DISPOSAL RECEIPTS - BUILDINGS AND IMPROVEMENTS
68034	OTHER DISPOSAL RECEIPTS
68035	OTHER NONOPERATING INCOME
6804- ^{1/}	RETIREMENT RECEIPTS - MULTIPLE PURPOSE PROJECTS (CR)

<u>CAT</u>	<u>Title</u>
68041	FEE LAND
68042	BUILDINGS AND IMPROVEMENTS
68043	OTHER DISPOSAL RECEIPTS
685-- ^{1/}	JOINT EXPENSES - MULTIPLE PURPOSE PROJECTS
68510	JOINT FACILITIES EXPENSE ALLOCATED TO ELECTRIC GENERATION (DR)
68520	JOINT FACILITIES EXPENSE ALLOCATED TO OTHER FUNCTIONS (DR)
68600	JOINT FACILITIES EXPENSE ALLOCATION (CR)
68700	ABANDONED AND RETIRED PROPERTY (OTHER THAN MULTIPLE PURPOSE)
68800	TRANSFERS TO PLANT IN SERVICE (PIS) FROM WORK IN PROGRESS (WIP)
68900	NONREFUNDED CONTRACTOR'S EARNINGS
69000	EXPENDITURES - PRIOR YEARS
691-- ^{1/}	TRANSFERS OF PROPERTY WITHOUT REIMBURSEMENT
69110	RESERVED FOR FUTURE HQUSACE USE
69120	ALL TRANSFERS EXCEPT PAYMENTS TO STATES
69130	PAYMENTS TO STATES
69140	RESERVED FOR FUTURE HQUSACE USE
69200	INTEREST ON GOVERNMENT INVESTMENT (CR)
69300	INCOMPLETE REHABILITATION WORK - (CR)
69400	FUNDS RETURNED TO U.S. TREASURY BY CORPS OF ENGINEERS (DR)
69500	FUNDS RETURNED TO U.S. TREASURY BY OTHER GOVERNMENT AGENCIES (DR)
696-- ^{1/}	NONREIMBURSABLE COSTS
69610	OPERATION AND MAINTENANCE
69620	NET GAIN OR LOSS ON RETIREMENT OF LAND (MULTIPLE PURPOSE PROJECTS)
697-- ^{1/}	STATUS OF COST RECOVERY - REIMBURSABLE COSTS
69710	RESULTS FROM OPERATIONS
69720	NET GAIN OR LOSS ON RETIREMENT OF LAND (MULTIPLE PURPOSE PROJECTS)
69730	INVESTMENT RECOVERY ON NON-MULTIPLE PURPOSE PROJECTS
69800	ADVANCES RECEIVED FOR OPERATION AND MAINTENANCE (CR)

APPENDIX 8-D

GENERAL EXPENSE APPROPRIATION

<u>Cost</u> <u>Acct</u>	<u>Title</u>
1---- 1/	EXECUTIVE DIRECTION AND MANAGEMENT - HQUSACE
1A000	PROGRAM MANAGEMENT
1B--- 1/	HQUSACE OPERATIONS
1B1-- 1/	INFORMATION MANAGEMENT ACTIVITIES
1B11- 1/	ADMINISTRATION
1B111	PLANNING
1B112	BUDGETING
1B113	GENERAL MANAGEMENT
1B119	ALL OTHER
1B12- 1/	LIBRARY
1B121	PUBLIC LIBRARY SERVICES
1B122	LEARNING RESOURCE CENTER
1B129	ALL OTHER
1B13- 1/	RECORDS MANAGEMENT
1B131	MAIL
1B132	FILE MANAGEMENT
1B133	ALL OTHER
1B14- 1/	REPRODUCTION MANAGEMENT
1B141	FORMS MANAGEMENT
1B142	PUBLICATIONS MANAGEMENT
1B143	COPIER PROGRAM
1B144	PRINTING/DUPLICATING SUPPORT
1B145	ALL OTHER
1B15- 1/	AUTOMATION SUPPORT
1B151	HARDWARE SUPPORT (HELP) OPERATIONS
1B152	SOFTWARE SUPPORT (HELP) OPERATIONS
1B153	GENERAL SOFTWARE DEVELOPMENT
1B154	END USER ACQUISITION SUPPORT
1B155	CEAP IA SUPPORT
1B159	ALL OTHER
1B16- 1/	TELECOMMUNICATIONS
1B161	TELECOMMUNICATION SUPPORT
1B162	LAN SUPPORT
1B163	COMMUNICATION CENTER
1B169	ALL OTHER
1B2-- 1/	HECSA MANAGED HEADQUARTERS ACTIVITIES
1B210	DARSE

1/ SUMMARY COST ACCOUNT/WORK CATEGORY - COSTS MAY NOT BE CHARGED DIRECTLY TO THESE ACCOUNTS.

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Title

1B220	VSIP/VERA
1B290	ALL OTHER
1B300	HUMAN RESOURCE ACTIVITIES
1B900	ALL OTHER
2----	^{1/} EXECUTIVE DIRECTION AND MANAGEMENT - MSC OFFICES
2A000	RESERVED FOR FUTURE HQUSACE USE
2B---	^{1/} MSC OPERATIONS
2B1--	^{1/} INFORMATION MANAGEMENT ACTIVITIES
2B11-	^{1/} ADMINISTRATION
2B111	PLANNING
2B112	BUDGETING
2B113	GENERAL MANAGEMENT
2B119	ALL OTHER
2B12-	^{1/} LIBRARY
2B121	PUBLIC LIBRARY SERVICES
2B122	LEARNING RESOURCE CENTER
2B129	ALL OTHER
2B13-	^{1/} RECORDS MANAGEMENT
2B131	MAIL
2B132	FILE MANAGEMENT
2B133	ALL OTHER
2B14-	^{1/} REPRODUCTION MANAGEMENT
2B141	FORMS MANAGEMENT
2B142	PUBLICATIONS MANAGEMENT
2B143	COPIER PROGRAM
2B144	PRINTING/DUPLICATING SUPPORT
2B145	ALL OTHER
2B15-	^{1/} AUTOMATION SUPPORT
2B151	HARDWARE SUPPORT (HELP) OPERATIONS
2B152	SOFTWARE SUPPORT (HELP) OPERATIONS
2B153	GENERAL SOFTWARE DEVELOPMENT
2B154	END USER ACQUISITION SUPPORT
2B155	CEAP IA SUPPORT
2B159	ALL OTHER
2B16-	^{1/} TELECOMMUNICATIONS
2B161	TELECOMMUNICATION SUPPORT
2B162	LAN SUPPORT
2B163	COMMUNICATION CENTER
2B169	ALL OTHER

^{1/} SUMMARY COST ACCOUNT/WORK CATEGORY - COSTS MAY NOT BE CHARGED DIRECTLY TO THESE ACCOUNTS.

Cost
Acct

Title

2B170 VISUAL INFORMATION
 2B200 HUMAN RESOURCE ACTIVITIES
 2B900 ALL OTHER

* 3----- ^{1/} EXECUTIVE DIRECTION AND MANAGEMENT - MISCELLANEOUS
 ACTIVITIES
 3A--- ^{1/} WATER RESOURCE SUPPORT CENTER ACTIVITIES
 3A1-- ^{1/} INFORMATION MANAGEMENT ACTIVITIES
 3A11- ^{1/} ADMINISTRATION
 3A113 GENERAL MANAGEMENT
 3A119 ALL OTHER
 3A15- ^{1/} AUTOMATION
 3A159 ALL OTHER
 3A900 ALL OTHER
 3B000 TOPOGRAPHIC ENGINEERING CENTER ACTIVITIES
 3Z000 ALL OTHER ACTIVITIES

 4----- ^{1/} EXECUTIVE DEVELOPMENT
 4A--- ^{1/} HQUSACE ACTIVITIES
 4A100 OPERATING ACTIVITIES
 4A200 PROGRAM ACTIVITIES
 4B000 MSC ACTIVITIES
 4Z000 ALL OTHER

 50000 COASTAL ENGINEERING RESEARCH BOARD

 60000 HUMPHREYS ENGINEER CENTER SUPPORT ACTIVITY
 61000 Depreciation and Amortization Expense

 7----- ^{1/} CAPITAL ASSETS
 71000 SOFTWARE
 72000 EQUIPMENT
 73000 LEASEHOLD IMPROVEMENTS
 74000 Capital Leases
 79000 OTHER CAPITAL ASSETS

 80000 USACE Finance Center Activities

 90000 PRIOR YEAR COST

 91--- ^{1/} TRANSFERS OF PROPERTY WITHOUT REIMBURSEMENT

^{1/} SUMMARY COST ACCOUNT/WORK CATEGORY - COSTS MAY NOT BE CHARGED
 DIRECTLY TO THESE ACCOUNTS.

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Cost
Acct

Title

91100	RESERVED FOR FUTURE HQUSACE USE
91200	ALL TRANSFERS EXCEPT PAYMENTS TO STATES
91300	PAYMENTS TO STATES
91400	RESERVED FOR FUTURE HQUSACE USE

^{1/} SUMMARY COST ACCOUNT/WORK CATEGORY - COSTS MAY NOT BE CHARGED DIRECTLY TO THESE ACCOUNTS.

will be made when operating delays of one shift or more are caused by the necessity of making repairs (see paragraph 15-13b).

(2) Lost Time not Chargeable to Work. To include the time plant is temporarily out of commission due to the collision, repairs or other causes. During the nonworking season, if any, the rate will be charged only for such days as the plant is actually at work, that is, no charge will be made for the idle time due to adverse weather or working conditions.

b. Group Plant. The predetermined rate for the use of each unit of a group will be billed to the work on which it is engaged. Where group items are leased to a municipality or private party, the lessee is normally required to furnish all fuel, lubricants, and other operating supplies, regardless of whether the plant is furnished with or without operating personnel. Accordingly, rates for such group items will exclude the factors for these items not furnished by the Government.

c. Distribution of Airplane Costs. When an airplane is used for district office purposes, the costs will be charged to the project funds or other accounts of the district. When the airplane is used for division office purposes, the costs will be charged to the division office executive direction and management accounts.

* d. Deleted. *

e. Pro-Forma Entries Plant Usage Distribution.

Sales to Civil

DR: Civil Projects
CR: 401.20 Sales to Civil Works

Sales to Other Revolving Fund Activities

DR: 415.00 Operating expenses (activity utilizing
the item

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HQUSACE at the time of approval and will depend on the nature of the costs to be recorded and distributed from this work item.

w. RF52 - Centers of Expertise. This work item will be used to record and distribute costs associated with the operation of USACE Centers of Expertise. Use of this work item is limited to those subordinate commands to which centers of expertise are assigned. In order to facilitate direct charging to projects and/or customer orders, this account functions in the same manner as the Departmental Overhead RF61 work item. Therefore, an indirect cost rate must be established for each center of expertise in the same manner that departmental overhead rates are established for departmental operations. Separate work items will be maintained for each center of expertise as follows:

RF5201	Marine Design Center (CENAP only)
RF5202	Hydropower Design Center (CENWP only)
RF5203	Seismic Design Center (CENWP only)
RF5204	Information Technology Center (CENWP only)
RF5205	HTRW Center (CENWO only)
RF5206	Transportation Systems Center (CENWO only)
RF5207	Readiness Support Center (CESPN only)
RF5208	Airborne Lidar Bathymetry Center (CESAM only)
RF5209	Waterborne Commerce Statistics Center (CEMVN, IWR)
RF5210	Hydrological Engineer Center (CESPK, IWR)
RF5211	Chemistry and Material Quality Assurance Laboratory (ERDC Only)
* RF5212	Protective Design Center (CENWO only)
RF5213	Installation Support Center of Expertise (CEHNC only)
RF5214	Medical Mandatory Center of Expertise (CEHNC only) *

The Marine Design Center will maintain Child work items under the RF5201 work item for each design project being performed by the Marine Design Division.

x. RF53 - Reserved.

y. RF54 - MILCON Construction S&A Clearing. (USACE Finance Center Only).

Consolidates the MSC/District month-end balances of the MILCON S&A (RF65) work items. Revenues derived from the Corps-wide applied MILCON S&A that exceed expenses will result in a credit to the RF54 account. Excess expenses over revenues generate a

debit.

z. RF55 - Consolidated Support Activities. As a general rule, this work item will be used to record and distribute costs incurred by all Consolidated Support Centers (activities which provide some type of recurring, continuous support to more than one USACE command) except Consolidated Automation Centers, Consolidated Communication Centers and Consolidated Contracting Activities. However exceptions may be granted by HQUSACE (CERM-F) on a case by case basis in unusual circumstances. The cost of Consolidated Automation and/or Communication Centers will be charged to and distributed from the RF50 and/or RF51 work item of the activity which provides the support service(s). Contracting Activities are quasi technical organizations which have the ability and are required by the provisions of paragraph 24-21 to direct charge labor to the specific projects, including reimbursable orders, on which they are working. Accordingly, commands who receive contracting support from another command should provide a reimbursable order to the Consolidated Contracting Activity for the services they expect to receive during each fiscal year. The Consolidated Contracting Activity should charge the labor associated with contracting services they provide to other commands directly to the reimbursable order(s) provided to them for this purpose.

(1) Except for costs associated with the operation of Consolidated Contracting Activities, the cost of Consolidated Support Centers will not, be initially charged to and distributed from the General and Administrative Overhead (RF60) work item of the activity who provides the service(s) (see sub-para (4) below). To do so will not only distort nominal balance tracking but overstate the cost of G&A Overhead expenses reflected in the Revolving Fund Financial Statements provided to Congress in support of the annual budget submission.

(2) Separate sub-work items will be maintained as follows:

- RF5501 - USACE Finance Center
- RF5502 - Finance and Accounting Centers
- RF5503 - Human Resource Centers
- RF5504 - Reservoir Control Centers
- RF5505 - CEAP-IA Support Centers
- RF5506 - Missouri River RCC (CENWD ONLY)
- RF5509 - Other Consolidated Support Centers

(3) The costs recorded in these work items will be distributed to all of the supported activities, including the

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activity at which the centers are located, in the manner specified in the support agreements prepared in accordance with the provisions of DFAS-IN 37-1. While actual cost is the most accurate distribution method, in most instances it is much more cost effective to distribute these costs based on a flat annual fee negotiated as part of the support agreement. Accordingly, this is the preferred distribution method. However, costs may be distributed on some other basis such as number of transactions processed at a fixed price per transaction or the number of documents processed at a fixed price per type of document in those instances in which it is cost/manpower effective to do so and the method is mutually agreed upon and incorporated into the support agreement. Documentation to support the determination and the support agreement must be retained and made available upon request.

(4) All activities, including the activities at which the centers are located, who receive support from consolidated centers will record the cost of the services provided to them by the centers in the General and Administrative Overhead (RF60 series) work item or equivalent in which the costs would be recorded if they performed the service(s) with in-house resources. For example, supported activities will record the cost of finance and accounting services provided to them by the USACE Finance Center in the RF6002 or equivalent work item. Similarly, supported activities will record the cost of human resource services provided by a Human Resource Center, Finance and Accounting Center and/or other Consolidated Support Centers in the RF6005, RF6002 and the appropriate RF6001, 6003, 6004, 6006 thru 6010 work item or equivalent, respectively.

aa. RF56 - Payroll Service Clearing (USACE Finance Center (CEFC) Only). The work items in this series are used by CEFC to record and distribute USACE payroll service charges billed by Defense Finance and Accounting Service, USACE per capita assessments, USACE VERA/VSIP assessments and other payroll related costs paid on behalf of USACE as a whole. To ensure detailed costing, RF5600 has been established as a header account which cannot be costed to or used as an ordering work item. Actual costs are recorded in and distributed from the following ordering work items.

- RF5601 - DFAS Payroll Service Charges
- RF5602 - Per Capita Assessment
- RF5603 - VERA/VSIP Assessment
- RF5609 - All Other

bb. RF57 - Corps of Engineers Automated Legal System.

cc. RF58 - RESERVED

dd. RF59 - Other Facility Services. This standard work item is used to record and distribute costs associated with the operation of unique/temporary shops and/or facilities not specifically provided for in the RF21-RF58 series of work items. A separate child work item must be established for each unique shop and/or facility. Advance HQUSACE (CERM-F) approval is required for each child work item. Requests for approval must contain a description of the child work item to be established, specific justification for use of the child work item, the expected duration of the work item and the method which will be used to distribute costs from the child work item. Each request will be evaluated on individual need and merit and will not constitute a precedent for similar child work items. As a general rule, approvals are indefinite in nature and remain in effect until withdrawn by HQUSACE. However, temporary approvals and approvals limited to specific period of time automatically expire at the end of the specified period. Specific approval to continue use of such work items beyond the specified date must be obtained from HQUSACE (CERM-F) prior to the expiration date of the original approval.

16-6. Fiscal Year Budget and Quarterly Reviews.

a. Commanders must prepare an operating Budget/Cost Schedule for each Revolving Fund shop and facility (RF30-59 work items) operated within their command. Use of Corps Operating Budget Module in CEFMS is encouraged but not mandatory. A sample budget schedule format is provided in Appendix F for those USACE Commands who have elected not to use CEFMS operating budget module or some other automated cost vs budget schedule/system. As the focal point for formulation of the overall operating budget, the local resource management official is responsible and accountable for the oversight of the budget formulation process and providing sound financial advice to individual shop and facility managers. Shop and facility managers are responsible and accountable for the actual budget formulation, rate setting, the day to day financial management of the shops and facilities and the achievement of a zero balance by the end of each fiscal year.

b. In order to ensure that all applicable statutory requirements are met, operating budgets must be constructed to achieve a fiscal year end balance of zero for each shop and facility and rates must be established accordingly. Budget

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execution plans must match expenses to projected income streams. Activities are encouraged to use CEFMS generated rates to the maximum extent possible.

c. In rare and unusual circumstances, HQUSACE may authorize construction of an operating budget aimed at achievement of a fiscal year-end balance other than zero for a particular shop or facility. Requests for authority should be forwarded to CERM-ZA for approval. Approvals remain in effect until withdrawn by HQUSACE. A file of HQUSACE approvals must be maintained by the local resource management office.

d. Expense/income studies will be conducted at least quarterly to determine whether or not the budget projections are on track and the existing rates are properly set. These reviews are essential to the effective financial management of shops and facilities as well as achievement of a zero balance at year end and must be completed in a timely manner. Commanders must ensure that all shop and facility managers take appropriate corrective action (reduce spending, surcharge, rebate, increase/decrease rates, etc.) based on the results of these reviews.

e. At the end of each fiscal year, each shop and facility work item will be analyzed to determine the degree of effectiveness with which it was managed and to ensure that all statutory requirements were met.

(1) With the exception of those few shop and facilities for which a special year end balance other than zero has been authorized by HQUSACE, the year end balance for each shop and facility should be zero. However, a balance for shops and facilities as a whole which falls within a nominal balance range of plus or minus (+ or -) one per cent (1%) of current year expenditures, exclusive of joint cost credits, meets current statutory requirements for achievement of zero balances and is acceptable although not desirable.

(2) Any amount in an individual shop or facility work item which falls outside a nominal balance range or exceeds a special year end balance approved by HQUSACE represents a possible statutory violation and, as a minimum, will be subject to censure by the local commander. Amounts which fall outside the nominal balance range for shops and facilities as a whole will, as a minimum, be subject to censure by the Chief of Engineers.

c. Over/Underfunded Leave Liability Reserve. The leave liability reserve should normally be fully funded. Therefore, rates should be established at a level to achieve a goal of no less than one hundred percent funded or no greater than one hundred fifteen percent funded as of the end of the leave year, i.e., 100% funded to 115% funded. Variances greater than plus one hundred fifteen percent (+115%) during the second, third and fourth quarters may be justified to allow for fluctuations in usage of annual leave and general schedule pay increases. In fact it is usually necessary to be overfunded during the second, third and fourth quarters of the fiscal year in order to meet the goal at the end of the leave year. In the event that a review of the effective rates, projected to the end of the leave year, reveals a variance of less than 100% or greater than 115%, action will be taken to adjust the effective rates in order to bring the account balances within tolerance level by the end of the leave year. Sample adjustment is shown in Appendix 17-B.

*17-15. Deleted.

*

CHAPTER 18

REVOLVING FUND REPORTS

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(16) Column 9 - OBLIG PCT Completed is a percentage value derived by dividing column 5 by column 1.

*18-5. Reporting PRIP Execution.

a. Monthly Plant Replacement & Improvement Program CEFMS Report, ENG 1978A. All districts and/or FOA's will prepare a monthly report using CEFMS. The report will include all actual obligations and expenditures for the current fiscal year in addition to prior year data such as PY unliquidated obligations and unobligated allocations. It will be submitted with the SEND option to CEEMIS no later than the 15th calendar day by 0800 hours EST after the end of each month. If the due date falls on a Saturday or Sunday, the report is due to arrive in CEEMIS by 0800 hours EST of the previous Friday. If the due date falls on a holiday, the report is due on the previous day by 0800 EST. Monthly reports shall be reviewed at the Major Subordinate Command for accuracy and conformance with schedules and the approved PRIP funding authority.

b. Revisions. All revisions and changes to PRIP allocations will be included in the automated CEFMS report that is submitted monthly.

c. Performance. This report is the primary measure of actual current fiscal year obligations and expenditures. The prior year data will be used for analysis and withdrawal of unobligated prior year allocations that have become available during the current fiscal year. It is very important that transactions are recorded in CEFMS correctly and quickly to ensure the report shows the most current information. *

18-6. Revolving Fund Trial Balances, Report No. 1 (RCS: DAEN-RMF-1). This report requires the reporting of balances in the general ledger control accounts and major cost accounts as of the beginning of the fiscal year, the gross debit and credit transactions for these accounts during the fiscal year to date, and the account balances at the end of the reporting period.

The Revolving Fund Trial Balances is a report produced as a result of running COEMIS program 203P566L. Memorandum data are also included for undelivered orders; unfilled orders; funds transferred for payroll financing; estimated amount for accrued liability value of accrued annual and shore leave earned; and

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 (Continued)

	<u>Category</u>	<u>Class</u>	<u>Sub-C</u>
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Sub-C - State Lead	B	3	5
Sub-C - EPA Work Assignment Management (WAM)	B	3	6
Sub-C - RESERVED FOR HQISACE	B	3	7 to 9
Class - Construction	B	4	0
Sub-C - Remedial Response	B	4	1
Sub-C - Other Response	B	4	2
* Sub-C - Long-Term Response Action	B	4	3 *
Sub-C - RESERVED FOR HQUSACE	B	4	4 to 9
Class - Other	B	5	0
Sub-C - Rapid Response	B	5	1
Sub-C - Emergency Response	B	5	2
Sub-C - Cost Estimating	B	5	3
Sub-C - RESERVED FOR HQUSACE	B	5	4 to 9
Sub-C - Environmental Work Brokered Between Corps	B	9	9
Category - DOE Hazardous, Toxic, Radiological Waste Program	C	0	0
Class - Management and Support Activity	C	1	0
Sub-C - HQUSACE	C	1	1

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 REVOLVING FUND ACCOUNTING
 FOR
 DEPARTMENTAL OVERHEAD

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CHAPTER 22

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22-1. General. Departmental overhead (RF61) work items are established on an organization basis. They are used to record and distribute costs incurred in the day to day operation of technical organizations which either cannot be directly identified to or are not readily chargeable directly to a specific project, program or reimbursable order. Only those projects, programs and reimbursable orders being performed, in whole or in part, within a technical organization benefit from the indirect costs incurred within that organization. Accordingly, departmental overhead costs are only distributed to those projects in which the technical organization is actively involved based on the direct labor charged to the projects, programs and/or reimbursable orders.

22-2. Subsidiary Work Items. The subsidiary work items listed below will be maintained to identify departmental overhead costs. They are the only subsidiary work items currently authorized for use.

a. RF6101 - Operations. Includes costs of supervising and directing operations and maintenance of waterways and all permanent project facilities for the district to include hydroelectric power generating facilities, locks, dams, spillways, navigation and flood control structures, reservoirs, floating and land plant, channel and harbor dredging, etc. (See ER 10-1-3.)

b. RF6102 - Construction. Records the administration and supervision for all contract construction work of the district and all construction by government plant and hired labor, except maintenance, dredging, snagging work, and wreck removal. (See ER 10-1-3.)

c. RF6103 - Construction/Operations (CONOPS). Records operations and construction at those districts where the two functions have merged into a single organizational entity.

d. RF6104 - Engineering. Contains cost of collecting basic engineering data required for engineering and design that cannot be identified to a specific project.

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e. RF6105 - Program/Project Management. This work item is used to record and distribute costs related to the practical and orderly planning for and scheduling of engineering, construction, and operation and maintenance activities and the overall administration of projects which cannot be identified to specific projects. As a general rule, all costs (labor, training, travel, per diem, etc.) of the Deputy for Project Management (DPM) which cannot be identified to specific projects will be charged to this work item. However, there are instances in which the DPM also performs general and administrative duties as Deputy Commander which are completely unrelated to his or her duties as a DPM. In these instances, the costs (labor, training, travel, per diem, etc.) associated with the performance of these secondary duties will be charged to the executive office general and administrative (G&A) overhead (RF6001) work item. The direct charging rule will be used to determine to which work item (RF6105 or RF6001) labor that cannot be identified to a specific project should be charged. Borrowed labor procedures will be used to process labor charged to the RF6001 work item by the DPM.

f. RF6106 - Real Estate. Costs for supervising and coordinating the district's real estate activities are recorded in this work item. Services of Real Estate attorneys in direct support of real estate activities should be charged directly to the applicable project in accordance with the direct charge rule whether they are organizationally in the Real Estate Division or in the Office of Counsel.

g. RF6107 - Planning Division. This work item captures the costs of planning activities in the district.

h. RF6108 - Emergency Operations. Labor and travel costs of district office employees temporarily assigned to emergency operations are recorded in this work item. These costs will not be reflected in the costs of the district office organizational elements from which the employees are drawn. They will be credited as sales to work item RF6108 and charged to the applicable flood control and coastal emergency work item, leaving no balance to be distributed as overhead.

i. RF6109 - Emergency Management. Records staff and operating expenses of the emergency operations function that cannot be identified to a specific project. These functions include natural disasters such as floods, hurricanes, volcanic eruptions, earthquakes, etc.

j. RF6110 - Value Engineering. Costs of value engineering

personnel not identified as project specific are to be charged to this work item and distributed based on a departmental overhead rate.

k. RF6111 - Regulatory. Includes all operating expenses which provide the program overview of the regulatory program such as assuring compliance with the various Rivers & Harbors Acts, the Clean Water Act of 1977, the Marine Protection, Research and Sanctuary Act of 1972, and all regulations derived from those Acts.

- l. RF6112 - Training - CEHNC Only.
- m. RF6113 - Chemical Demil - CEHNC Only.
- n. RF6114 - Special Projects - CEHNC Only.
- o. RF6115 - Passaic River Division - CENAN Only.
- p. RF6116 - Ordnance and Explosive Waste Disposal - CEHNC Only
- q. RF6117 - Special Procurements - CEHNC Only
- r. RF6118 - Environmental - CELRN and CESWF Only.
- s. RF6119 - Navigation Planning - CELRH Only.
- t. RF6120 - Engineering and Construction CESWF, CESWL, CELRH, CENWS and CENWK Only.
- u. RF6121 - Engineering and Technical Services.
- v. RF6122 to RF6132 - Reserved for HQUSACE Use.
- w. RF6133 to RF6179 - ERDC Only.
- x. RF6180 - Technical Services Washington Aqueduct Only
- y. RF6181 - Project Delivery Team Test CENWS Only
- z. RF6182 - Directorate of Ballistic Missile Defense (BMD) CEHNC Only.

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22-3. Labor and Other Costs.

a. Labor Costs.

(1) Labor hours of team members assigned to technical organizations, including supervisors and clerical and administrative staff, which are actually worked on a specific project, program or reimbursable order must be charged as direct labor to that project, program or reimbursable order in accordance with the provisions of Chapters 6 and 7.

(2) Labor hours of a general nature which cannot be identified to or are not readily chargeable to specific projects, programs or reimbursable orders will be charged to departmental overhead work items as indirect labor. Labor related to non-project specific training (including full time attendance at colleges and universities), staff meetings, professional seminars, recruiting efforts, personnel management activities (including general supervision, performance appraisals, counseling and other like activities), committee meetings, general administration and other such activities are prime examples of labor of a general nature which should be charged to departmental overhead work items as indirect labor.

(3) Under no circumstances will labor hours actually worked on a specific project, program or reimbursable order be charged or transferred to another project, program, reimbursable order or departmental overhead work item as indirect labor to mask cost overruns, compensate for funding shortfalls, avoid reprogramming actions, mask potential Anti-Deficiency Act violations or clear labor rejects. Charging or transferring labor hours actually worked on a specific project or reimbursable order to another project, reimbursable order or to a departmental overhead work item for these purposes in itself results in a statutory violation and could ultimately result in an Anti-Deficiency Act violation. Therefore, managers of all technical organizations must establish and maintain procedures and internal controls to ensure labor hours are not mischarged. In addition, Resource Managers/ Comptrollers and their staff must ensure that documented and/or suspected labor mischarges are reported to the local commander for investigation and appropriate corrective action and/or disciplinary action.

(4) Loaned Labor. With the exceptions noted below, departmental overhead will be applied to labor of team members

loaned (TDY assistance) to another Corps entity (HQUSACE, Major Subordinate Command, District Command, Operating Division, Laboratory and/or Field Operating Activity) or another government agency on a reimbursable basis and to labor loaned within a Corps entity (from one office to another).

(a) Direct labor costs applicable to services of team members on a formal SF 50 (Notification of Personnel Action) or executive development assignment to another organization within the same USACE subordinate command.

(b) Labor of team members on formal SF 50 action detail to another government agency.

(c) Labor of engineers and/or inspectors informally detailed (no SF 50 action) to work on disaster assistance activities under the direct supervision of the Federal Emergency Management Agency (FEMA) or when performing work such as damage assessments, damage survey reports, or final inspection reports which do not involve direct district office supervision (in accordance with ER 11-1-320).

(d) Labor of team members on PCS house hunting trips.

(e) Labor of DA Interns.

(f) Labor of technical personnel charged to general and administrative (G&A) overhead (RF60) work items.

b. Other Costs.

(1) Administrative Costs. The following types of administrative costs incurred within technical organizations will be charged to the organization's departmental overhead work item:

- (a) training
- (b) management and manpower surveys
- (c) programming, budgeting and scheduling
- (d) review and evaluation of management
- (e) preparation of State pamphlets
- (f) responses to other than congressional inquiries regarding probable development of a project or study when not covered by directly appropriated funds
- (g) preparation of annual reports
- (h) quarterly review and analysis
- (i) preparation of charts and exhibits for meetings, staff visits, etc.

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- (j) service to other executive, advisory and administrative elements.
- (k) service to other agencies and local interests when not covered by directly appropriated funds and/or memorandum of understanding and support agreements
- (l) speeches
- (m) indirect labor (non-project specific)
- (n) temporary duty travel (non-project specific)
- (o) permanent change of station travel
- (p) incentive and performance awards
- (q) equipment ownership (PRIP) charges (i.e., depreciation, insurance and plant replacement charges)
- (r) expendable equipment
- (s) supplies and materials**
- (t) equipment maintenance when not plant, shop or facility owned
- (u) transportation/shipping charges
- (v) printing charges
- (w) CEAP-IA charges
- (x) communication charges
- (y) centralized activity charges***
- (z) visual information charges
- (aa) vehicle charges
- (ab) revolving fund facility work item charges
- (ac) support contracts
- (ad) GSA space costs
- (ae) suggestions and incentive awards
- (af) postal services

** Excludes supplies and materials drawn from central "free issue" supply rooms.

*** Limited to centralized activities that benefit a single organizational element.

(2) The following types of administrative costs will not be charged to departmental overhead work items:

- (a) general and administrative overhead
- (b) centralized payroll, finance and accounting, and human resources costs
- (c) central (free issue) supply room charges
- (d) costs incurred in support of a single project
- (e) project specific labor or other costs for which sufficient project funds are not available

(3) Engineer Interns (other than DA interns). Labor and travel costs of engineer interns are charged to the departmental or resident/area office overhead work item to which the intern is assigned. Engineer intern costs are included in the calculation of a departmental or resident/area office overhead rate so that the costs of the engineer interns are ultimately distributed to military and civil projects. However, when the intern is assigned to a project office having supervision over only one project, the direct charge method is appropriate for recording engineer intern's labor and travel costs. All costs related to an engineer intern who is assigned to the Army Facilities Engineer will be shared by the engineering, planning, construction, and operations divisions in direct proportion to the technical division's direct labor costs. This is done by initially charging the engineer intern costs to an RF59 work item and then distributing them to the appropriate departmental overhead work items.

22-4. Distributions. A technical division's departmental overhead will be distributed on effective labor charged direct to projects, programs and support for others work items as an add-on percentage. Departmental overhead will not be applied to the following:

- Direct labor costs applicable to services of team members on a formal SF 50 (Notification of Personnel Action) or executive development assignment to another organization within the same USACE subordinate command.

- Labor of team members on formal (SF 50 action) detail to another government agency.

- Labor of engineers and/or inspectors informally detailed (no SF 50 action) to work on disaster assistance activities under the direct supervision of Federal Emergency Management Agency (FEMA) or when performing work such as damage assessments, damage survey reports, or final inspection reports, which do not involve direct district office supervision (in accordance with ER 11-1-320).

- Labor of team members on PCS house hunting trips.

- Labor of DA Interns.

- Labor of technical personnel charged to general and administrative (G&A) overhead (RF60) work items.

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a. Effective Management. Effective management of the indirect costs incurred by the technical staff is an essential factor in the successful operation of a USACE Command. Departmental overhead work items provide the cost of performing indirect technical functions and facilitate comparison of budgeted and actual costs. All costs should be budgeted and monitored at least quarterly. Predetermined rates for each technical division will be developed by relating the technical division's estimated indirect costs to its estimated direct labor base. Rates will be reviewed not less frequently than quarterly and adjusted as necessary to absorb the indirect costs during the fiscal year. Rates will also be reviewed and adjusted when it becomes known that: (1) a major expenditure, such as a move to a new building or leased space, will be delayed until the next fiscal year; (2) that it will be necessary to make a major unplanned expenditure, such as VERA/VSIP payments, during the current fiscal year; and/or (3) the projected income included in the operating budget and rate computations will either not materialize or significantly exceed the anticipated amount.

b. Civil-Only Activities. Subordinate Commands without direct military missions (civil-only activities) will establish one single departmental overhead work item rate for each separate organization. These departmental overhead rates (which will be different for each organization) will be used to distribute departmental overhead to all programs and projects including military projects performed on a reimbursable basis. See Appendix 22A for sample civil-only Engineering Division departmental overhead rate calculation.

c. Activities with both Civil Works and Military Missions. Subordinate Commands with both direct civil works and direct military missions will establish two departmental overhead rates (one basic rate which does not include GSA space costs and one civil works rate which includes GSA space costs) for each departmental overhead account. The basic military rate will be used to distribute departmental overhead to all military programs and projects (including military reimbursable projects) and the revolving fund flat rate S&A (RF65, RF66 and RF68) work items. The civil works rate will be used to distribute departmental overhead to civil works projects and programs (including civil reimbursable projects and RF operated shop and facilities). See Appendix 22-B-1 for sample civil and military Engineering Division departmental overhead rate calculations.

d. The amount of departmental overhead will be shown

separately on all customer bills.

22-5. General Ledger Accounts.

a. GLAC 3318.10 - Results from Operations. Operating balances (expense less income) are closed into this GLAC at the end of each fiscal year.

b. GLAC 5000 Series - Revenues. Represents income from sales of goods or services provided by the Revolving Fund.

GL 5100.10 Revenue from Goods Sold - Public
GL 5100.21 Revenue from Goods Sold - Intra Revolving
Fund
GL 5100.22 Revenue from Goods Sold - Civil Works
GL 5100.23 Revenue from Goods Sold - Other Army
GL 5100.30 Revenue from Goods Sold - Government - Non-Army
GL 5200.10 Revenue from Services Provided - Public
GL 5200.21 Revenue from Services Provided - Intra Revolving
Fund
GL 5200.22 Revenue from Services Provided - Civil Works
GL 5200.23 Revenue from Services provided - Other Army
GL 5200.30 Revenue from Services Provided - Government - Non-Army

c. GLAC 6000 Series - Operating Expenses. Reflects the operating expenses and joint cost credits.

22-6. Pro-forma Entries.

a. Distribution of Overhead to Other Revolving Fund work items - JCC (except customer orders financed by the Revolving Fund).

DR: 6% Applicable Operating Expense
CR: 6100.30 JCC Intra Fund Sales

b. Sale of Overhead to Civil Works

DR: 1011.00 Funds Collected (no-check transfer)
CR: 5200.22 - Sales SVC - Civil Works

c. Sale of Overhead to Military Appropriations

DR: 1311.11 Work items Receivable - Intra District_Curr
CR: 5200.23 - Sales SVC - Other Army

22-7. Fiscal Year Budget and Quarterly Reviews.

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a. Commanders must prepare a Budget/Cost Schedule for each Revolving Fund departmental overhead work item (RF61) within their command. Use of the CEFMS operating budget module is encouraged but not mandatory. A sample budget schedule format is provided in Appendix 22-B-1 for those USACE Commands who have elected not to use CEFMS or some other automated cost vs. budget schedule/system. As the focal point for formulation of the overall operating budget, the local resource management official is responsible for oversight of the budget formulation process and for providing sound financial advice to individual work item managers. Work item managers are responsible for the actual budget formulation, rate setting, the day to day financial management of departmental overhead work items, and the achievement of a zero balance by the end of each fiscal year.

b. In order to ensure that all applicable statutory requirements are met, operating budgets must be constructed to achieve a fiscal year end balance of zero for each departmental overhead work item and distribution rates must be established accordingly. Budget execution plans must match expenses to projected income streams. Activities operating in the CEFMS environment are encouraged to use system-generated rates to the maximum extent possible.

c. In rare and unusual circumstances, HQUSACE may authorize construction of an operating budget aimed at achievement of a fiscal year end balance other than zero for a particular departmental overhead work item. Requests for authority should be forwarded to CERM-ZA for approval. Approvals remain in effect until withdrawn by HQUSACE. A file of HQUSACE approvals must be maintained by the local Resource Management Office.

d. Expense/income studies will be conducted at least quarterly to determine whether or not the budget projections are on track and the existing rates are properly set. Expense/income studies will also be conducted when it becomes known that: 1) a major expenditure, such as a move to a new building or leased space, will be delayed until the next fiscal year; (2) that it will be necessary to make a major unplanned expenditure, such as VERA/VSIP payments, during the current fiscal year; and/or (3) the projected income included in the operating budget and rate computations will either not materialize or significantly exceed the anticipated amount. Commanders must ensure that work item managers take appropriate corrective action (reduce spending, surcharge, rebate, increase/decrease rates, etc.) based on the results of these reviews.

e. At the end of each fiscal year, each departmental overhead work item will be analyzed to determine the degree of effectiveness with which it was managed and to ensure that all statutory requirements are met.

(1) With the exception of those rare departmental overhead work items for which a special year end balance other than zero has been authorized by HQUSACE, the year end balance for each departmental overhead work item should be zero. However, a balance for departmental overhead as a whole which falls within a nominal balance range of plus or minus (+ or -) one percent (%) of current year expenditures, exclusive of joint cost credits, meets current statutory requirements for achievement of a zero balance and is acceptable, although not desirable.

(2) Any amount in an individual departmental overhead work item which falls outside a nominal balance range or exceeds a special year end balance approved by HQUSACE represents a possible statutory violation and, as a minimum, will be subject to censure by the local commander. Amounts which fall outside the nominal balance range for departmental overhead as a whole will, as a minimum, be subject to censure by the Chief of Engineers.

(3) The civil rate will be used to distribute G&A overhead to all civil works projects and programs (including civil work for others projects and programs) and all revolving fund plant, shop and facility accounts and Revolving Fund Work for Others accounts related to services provided by technical personnel to another USACE command or federal agency and/or services of executive, advisory and administrative employees provided to another federal agency.

d. Loaned Labor. Labor of G&A employees on loan to another organization within the same USACE Command will be charged to the organizational work item of the borrowing organization using borrowed labor procedures. Labor of G&A employees on loan to another USACE Command or another federal agency will be charged to the work item established when the reimbursable order was accepted.

* (1) Natural Disaster and Emergency Response. Excluding G&A activities that may direct charge (Counsel, Equal Employment Opportunity, Safety and Occupational Health, and Contracting), labor in support of natural disaster and emergency response and recovery activities will be charged to the organizational work item with the following exceptions:

(a) Overtime in support of response activities

(b) Straight-time and overtime for G&A Planning and Response Team (PRT) members either deployed on temporary duty orders or assigned, in accordance with applicable PRT rotational policy, to a disaster/emergency response site in the same geographical location as the PRT member's home office of assignment.

Labor for both exceptions above, will be charged to the applicable Federal Emergency Management Agency mission. *

e. Permanent Change of Station (PCS) Move, Suggestion and Incentive Award Expenses. PCS move, suggestion and incentive award expenses incurred within executive, advisory, and administrative organizations will be charged to the home work item to which the team member is assigned and distributed as overhead.

24-4. General Ledger Accounts.

a. GLAC 3318.10 - Results from Operations. Operating balances (expense less income) are closed into this GLAC at the

CEFMS operating budget module is encouraged and should be used. A sample budget schedule format is provided in Appendix 24-A-1 for those USACE Commands who have elected not to use the CEFMS operating budget module or some other automated cost vs budget schedule/system. As the focal point for formulation of the overall operating budget, the resource management official is responsible for oversight of the budget formulation process and for providing sound financial advice to individual work item managers. The resource management official is also responsible for the actual formulation of the G&A overhead budget, rate setting, and the day to day financial management of the G&A overhead work item as a whole.

b. In order to ensure that all applicable statutory requirements are met, operating budgets must be constructed to achieve a fiscal year end balance of zero for the G&A overhead work item and distribution rates must be established accordingly. Activities are encouraged to use CEFMS generated rates to the maximum extent possible.

c. In rare and unusual circumstances, HQUSACE may authorize construction of an operating budget aimed at achievement of a fiscal year-end balance other than zero for G&A overhead work items. Requests for authority should be forwarded to CERM-ZA for approval. Approvals remain in effect until withdrawn by HQUSACE. A file of HQUSACE approvals must be maintained by the local resource management office.

d. Expense/income studies will be conducted at least quarterly to determine whether or not the budget projections are on track and the existing rates are properly set. These reviews are essential to the effective financial management of G&A overhead as well as achievement of a zero balance at year end and must be completed in a timely manner. Commanders must ensure that work item managers take appropriate corrective action (reduce spending, surcharge, rebate, increase/decrease rates, etc.) based on the results of these reviews.

e. At the end of each fiscal year, the G&A overhead work item will be analyzed to determine the degree of effectiveness with which it was managed and to ensure that all statutory requirements were met.

(1) With the exception of those rare G&A overhead accounts for which a special year end balance other than zero has been authorized by HQUSACE, the year end balance in the G&A overhead work item as a whole should be zero. However, a balance which

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falls with a nominal balance range of plus or minus (+ or -) one per cent (1%) of current year expenditures, exclusive of joint cost credits, meets current statutory requirements for achievement of a zero balance and is acceptable although not desirable.

(2) Any amount in the G&A overhead work item as a whole which falls outside a nominal balance range or exceeds a special year end balance approved by HQUSACE represents a possible statutory violation and, as a minimum, will be subject to censure by the Chief of Engineers.

* b. Escrow Accounts.

(1) Non-Federal sponsors of water resource projects, especially those projects that will be constructed over a period of years, may wish to provide their required contributions in an interest bearing escrow account. The escrow account provides a means for the non-Federal sponsor to earn interest on its funds and ensures the Corps that funds are available for use immediately when needed. Funds are not available for obligation purposes by the Corps until withdrawn from the sponsor's escrow account and deposited into the U.S. Treasury. Usually, funds in escrow will be withdrawn by the district Commander or another designated official for deposit into the U.S. Treasury in increments as needed. Approval from HQUSACE (CECC-G) is required only when escrow agreements differ from the model escrow agreement. Further discussion is provided in ER 1165-2-30 and ER 1165-2-131. The model escrow agreement found in those ERs has been modified. The revised model is located at the following internet address:
<http://www.hq.usace.army.mil/cecc/ccpca.htm>. *

(2) Escrow accounts must meet certain criteria. The financial institution must be financially secure. The financial institution that holds the escrow account must hold a national charter (i.e., be a member of the federal Reserve) or at least be insured by the Federal deposit Insurance Corporation (FDIC). In addition, the deposit of funds must be irrevocable. The sponsor must not be able to withdraw the funds until the Corps has certified that no additional funds will be needed. The funds will not be used for speculative investment. Any investment by the financial institution must be a direct obligation of the Federal Government (e.g., Treasury bills) or obligations of Federal agencies guaranteed by the Federal Government (e.g., certificates issued by the Government National Mortgage Association).

c. Letter of Credit. The local sponsor may wish to provide An irrevocable letter of credit for its share of project costs. A letter of credit is similar to an escrow account. With a letter of credit, a financial institution guarantees to the Federal Government that funds are available upon request from the local sponsor to meet the required cash outlays. The letter of credit must be approved by HQUSACE (CECC-G).

d. Deferred Payments. Deferred payments by non-Federal sponsors are covered in ER 1165-2-131, appendix I.

e. There are occasions when local sponsors may wish to meet their cost sharing responsibilities at least in part with funds