

CHAPTER 8

PROJECT COST (SUBSIDIARY LEDGER) ACCOUNTS

8-1. Introduction. This chapter prescribes the accounts and the procedures to be followed in maintaining cost account. for Civil Works projects, Investigations, studies, and other activities, excluding functions of the Washington Aqueduct (Chapter 12) and the Revolving Fund. The prescribed codes of account. are established In conformance with the uniform cost accounting classification as shown in the current appropriation structure for civil functions. Cost account. will be maintained for the purpose of accumulating cost data in such a manner as to meet the requirements for budgeting, programming, and reporting, and for use by operating personnel as a management control tool.

8-2. General Instructions.

a. Cost Account Requirements. Cost accounts will be maintained by project, class, or category of work under each appropriation structure in accordance with the uniform code of accounts prescribed herein. Cost account. will be established within the uniform structure on the basis of programming documents and/or approved Work Orders, ENG Form 3013.

b. Contract and Hired Labor Costs. These costs will be recorded in the cost account. separately for the purpose of cost analysis.

c. General Ledger Control. All cost accounts are subsidiary to and controlled by applicable General Ledger accounts as described in para 2-22. For work such as Emergency Activities, Operation and Maintenance. General Investigation activities, and General Expenses, cost accounts are controlled by one series of General Ledger accounts during the current fiscal year, and at the end of the fiscal year these costs are transferred to General Ledger 'Accounts 136. - Nonreimbursable Costs, or 137.1 Status of Cost Recovery - Reimbursable Costs - Results from Operations, as appropriate. During the design and construction period. feature cost accounts under all construction projects. and rehabilitation jobs which are to be capitalized upon completion under multiple purpose projects, are controlled by General Ledger Account 107 Construction Work In Progress. The total costs of completed construction work and applicable rehabilitation jobs will be transferred from the Construction Work In Progress account to the appropriate Plant In Service accounts In accordance with the principles prescribed hereinafter, while the advance engineering and design of projects which have been determined to be unfeasible will be

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written off as non-reimbursable costs. Specific General Ledger accounts applicable, and procedures relating to transfers of fiscal year and completed work costs, are contained in this chapter under the paragraph covering each appropriation.

d. Flood Control, Mississippi River and Tributaries. Projects financed from the appropriation 96X3112 Flood Control, Mississippi River and Tributaries will utilize the definitions of project classes and features provided for Construction, General (ER 11-2-240); Operations and Maintenance, General (ER 11-2-101, chapter 4); and General Investigations (ER 11-2-220). No chart of cost codes or definition of accounts is provided; however, the cost account codes prescribed in this chapter for the above three mentioned appropriations will be maintained for Flood Control, Mississippi River and Tributaries projects. Cost accounts for construction, repair and restoration will be maintained in the same manner as for the appropriation Construction, General, described in paragraph 8-4 of this chapter, on ENG Form 3012 (Work Order Cost Account) and will be subsidiary to the appropriate General Ledger accounts. Cost accounts will be maintained in accordance with budgeted items properly identified as to exact location of the work, such as mile of river, station, or island.

* e. Special and Trust Funds. Unless otherwise provided, cost accounts will be maintained in accordance with instructions prescribed in this chapter for General Investigations, Construction, General, Operations and Maintenance, General, and Flood Control and Coastal Emergencies projects. The chart of cost accounts and definitions established for General Investigations, Construction, General, Operations and Maintenance, General, and Flood Control and Coastal Emergencies should be adapted as applicable, based upon the nature of work to be performed. *

f. Revolving Fund. The Revolving Fund, Corps of Engineers, provides funds for acquisition, maintenance and operation of plant and equipment necessary for use on Civil Works projects, and for furnishing common services to all Civil Works activities. It also furnishes facilities and services for military functions of the Department of the Army, other Government agencies, and private organizations as authorized by law (see also chapters 2, 6, and 7).

g. Financing Reimbursable Damages to Civil Project Property.

(1) The Comptroller General of the United States has ruled (B 129084) that the civil Revolving Fund may not be used to initially finance costs of repairs resulting from damage to civil project property when the repairs are reimbursable. The repair costs involved are those which stem from damages to the property for which the persons are monetarily responsible as a result of liability arising from the provisions of Section 14, River and Harbor Act, 3 March 1899, 30 Stat. 1152, 33 USC 408 and where the repairs are performed by the Government prior to receipt of funds from the parties responsible. Accordingly, such costs should be financed by project funds and treated as Claims Receivable pending reimbursement from the responsible parties. Accounting applicable to Ap-

appropriation Reimbursement Activity - Other Appropriation Reimbursement Activity, will commence at the time a Claims Receivable is reclassified as Accounts Receivable as prescribed in para 4-11.

(2) Where the costs of such repairs originate in the Revolving Fund because of performance through use of Revolving Fund facilities, the costs will be accrued monthly against project funds.

- * 8-3 General Investigations. The uniform feature, subfeature classifications under this appropriation are divided into five major categories as presented in subparagraphs a, b, c, d, and e below. Accounts will be maintained for each authorized study as applicable. *

a. Surveys (General Ledger Account 176).

- * (1) Four (4) feature accounts are maintained under this category as follows:

<u>Feature Nr.</u>	<u>Title</u>
501.--	Reconnaissance Phase Studies
502.--	Feasibility Phase Studies
506.--	Inventory of Dams and Coordination Studies with Other Agencies
* 509.--	Other Studies

(2) Feature numbers 501 and 502 are applicable to category, class, subclass numbers 110 thru 162 and 190 thru 196 only (Appendix 20-I). Feature number 506 is applicable to category, class, subclass numbers 170 thru 189 only. Feature number 509 is applicable to category, class, subclass numbers 163, 164, 166, 167, and 168 only.

(3) The subfeatures listed below must be maintained for feature numbers 501 and 502 (category, class, subclass numbers 110 thru 162 and 190 thru 196) and may be maintained for features 506 and 509, if applicable, based on local needs.

<u>Subfeature Number</u>	<u>Title</u>
.01	Public Involvement
.02	Institutional Studies
.03	Social Studies
.04	Cultural Resource Studies
.05	Environmental Studies Except Fish and Wildlife
.06	Fish and Wildlife Studies
.07	Economic Studies
.08	Surveying and Mapping *

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* Subfeature

<u>Number</u>	<u>Title</u>
.09	Hydrology and Hydraulic Investigations
.10	Foundations and Materials Investigations
.11	Design and Cost Estimates
.12	Real Estate Studies
.13	Study Management
.14	Plan Formulation and Evaluation
.15	Report Preparation
* .20	Other Studies (Specify)
.3-	Supervision and Administration (S&A)
.31	Project Office S&A
.32	Area Office S&A
.33	District Office S&A

(4) All features prescribed for Surveys are controlled by General Ledger account 176 during the current fiscal year. At the end of each fiscal year, costs for the fiscal year will be transferred to General Ledger Account 136.3. Cumulative costs to date are to be readily determinable for each survey or study not completed during a fiscal year.

b. Collection and Study of Basic Data (General Ledger Account 174).

(1) One (1) feature account is maintained under this category as follows:

<u>Feature Nr.</u>	<u>Title</u>
507.--	Collection and Study of Basic Data

(2) Feature number 507 is applicable to category, class, subclass numbers in the 2-- series only. The subfeatures listed in paragraph 8-3 a(3) above may be maintained for this feature, if applicable, based on local need.

(3) Current fiscal year costs are controlled by General Ledger Account 174. At the end of each fiscal year, the balance will be transferred to General Ledger Account 136.3.

c. Research and Development (General Ledger Account 175).

(1) At the present time, only one feature is maintained under this category.

<u>Feature Nr.</u>	<u>Title</u>
508.--	Research and Development

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(2) Feature number 508 is applicable to category, class, subclass numbers in the 3-- series (Appendix 20-I) only. Subfeatures listed in paragraph B-3a(1) above are not required but may be maintained, if applicable, based on local need.

(3) Current fiscal year costs are controlled by General Ledger Account 175 during the fiscal year. At the end of each fiscal year the balance will be transferred to General Ledger Account 136.3.

d. Planning and Engineering (General Ledger Account 107).

(1) Three features are maintained under this category as follows:

<u>Feature Nr.</u>	<u>Title</u>
503.--	Continuation of Planning and Engineering Studies
504.--	Planning and Engineering Under Proposed Legislation (Future Use)
505.--	Advance Engineering and Design

(2) Feature 503 is applicable to category, class, subclass numbers 400 thru 460 only. Feature number 504 is applicable to category, class, subclass numbers 500 thru 560 only. Feature number 505 is applicable to category, class, subclass numbers in the 600 series only.

(3) The subfeatures listed below will be maintained for feature numbers 503, 504 and 505 as applicable.

<u>Subfeature Number</u>	<u>Title</u>
.3-	Supervision and Administration (S&A)
.31	Project Office S&A
.32	Area Office SM
.33	District Office S&A
.4-	Planning
.41	Contractor Earnings
.42	Supervision and Review
.43	Damages Assessed Contractors (CR)
.44	Hired Labor - This District
.45	Other Districts
.46	Other Government Elements
.47	RESERVED
* .48	RESERVED
.49	Real Estate Activities - Local Cooperation Compliance by Local Interests

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Subfeature
Number

Title

.5-	Engineering
.51	Contractors* Earnings
.52	Supervision and Review
.53	Damages Assessed Contractors (Cr)
.54	Hired Labor - This District
.55	Other Districts
.56	Other Government Elements
.57	RESERVED
* .58	RESERVED
.59	Real Estate Activities - Local Cooperation - Compliance by Local Interests
.6-	Real Estate Expenses
.61	Real Estate Planning Expenses
.62	Real Estate Appraisals, Staff
.63	Real Estate Appraisals, Contract

e. Miscellaneous. The features listed below will be maintained as required. General Ledger accounts applicable to these features are indicated following the feature titles.

Feature
Number

Title

536.1	Prepayments to Other Government Agencies (GL 116.1)
539.-	Unapplied Advances for Accrued Costs (GL 107)

f. Feature, Subfeature Descriptions. Descriptions of the features and subfeatures prescribed for use under this appropriation are presented in ER 11-2-220. Descriptions for those features and subfeatures which have not been incorporated into ER 11-2-220 are presented below.

Feature
Number

Feature Title and Description

501.	<u>Reconnaissance Phase Studies (GL 176)</u> . This feature includes all costs associate with Reconnaissance Phase Studies conducted to provide preliminary indications as to the potential of the study to yield solutions which could be recommended to Congress as Federal projects and/or to provide non-Federal interests sufficient information to determine whether to participate in a follow-on feasibility phase study.
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* Feature
Number

Feature Title and Description

502. Feasibility Phase Studies (GL 176). This feature includes all costs associated with feasibility phase studies conducted to provide data for decision making purposes on plans to solve water resource problems.
503. Continuation of Planning and Engineering (CP&E). This feature Includes those preconstruction activities accomplished subsequent to the division commander*s recommendation of a project for authorization. The purpose of the CP&E program is to ready selected high priority projects recommended by the division commanders for construction authorization as quickly and efficiently as possible. These activities are predominantly engineering. All engineering and attendant requirements, except plans and specifications, can be accomplished under CP&E. CP&E may continue until one of the following occurs:
- (a) All engineering necessary to ready the project for preparation of plans and specifications has been completed.
 - (b) The division commander*s recommendation for authorization is reversed during the review process.
 - (c) The report representing a final response to the study authority is transmitted to Congress.
 - (d) The project is authorized for construction.
505. Advance Engineering and Design (AE&D). This feature includes preconstruction activities for projects authorized for construction, but prior to receipt of project construction funds. All engineering, through plans and specifications for construction of a major component or portion of the project scheduled for construction in the first year, can be accomplished under AE&D.
- 536.1 Prepayments to Other Government Agencies (GL 116.1). This feature reflects the status of advance payments made to another agency. Separate accounts are maintained for each agency. It will be debited with the amount of the advance made and credited with the value of property or services received. It will also be credited with any unused advances returned by the agency.

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* Feature

Number

Feature Title and Description

539. Unapplied Advances for Accrued Costs (GL 107, 174, 175, and 176. This feature will be debited with the estimated end-of-month cost distributions representing payments due to other appropriations or projects and credited with the estimated cost distributions representing amounts due from other appropriations or projects. Separate accounts will be maintained for each project to which accrued cost distributions are charged or credited. Prior to closing cost accounts for the month, these amounts will be debited with the actual cost distributions due from and credited with actual cost distributions due to each applicable project. This feature will either be closed out at the beginning of the following month or remain open and the balance taken into consideration in arriving at the estimate cost distributions to be recorded at the end of the following month.

Subfeature

Number

Subfeature Title and Description

.3- Supervision and Administration. This subfeature includes all supervision and administration costs related to the feature that it supports. Includes both costs directly chargeable against the job and overhead and other indirect costs which cannot be directly related or allocated to other subfeatures. This subfeature will be subdivided as follows:

- .31 Project Office S&A
- .32 Area Office S&A
- .33 District Office S&A

.4- Planning. This subfeature includes the cost of those activities assigned to planning elements at FOA and headquarters levels in accordance with ER 10-1-3, including those efforts necessary to develop a pre-authorization study to the point of the division commander's public notice as well as activities after authorization in support of engineering activities. Included are authorization reports, post-authorization change reports, environmental impact statements and support documents after authorization. This subfeature is subdivided as follows.

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* Subfeature
Number

Subfeature Title and Description

- .41 Contractor Earnings. Includes contractors* earnings (including applicable fixed fees) for design engineering services performed under Title I of AE contracts and for soils investigations, test borings, soils tests, etc., under other contracts; and the cost of materials, supplies, equipment, and services furnished by the Government without charge to such contractors.
- .42 Supervision and Review (SR). This subfeature includes costs incurred by Government forces technical staff in connection with civil works design performed by contract after the initial decision to perform such work by contract such as pre-award activities in development of criteria, negotiating and awarding design contracts, post-award activities such as technical administration, supervision, and verification of contract E&D, including, where appropriate, reproduction of bid documents. This subfeature also includes all costs associated with review of and effort involved in commenting on and resolving contract work.
- .43 Damages Assessed Contractors (Cr). This subfeature will be credited for the full amount of damages (actual or liquidated) finally assessed by the contracting officer against engineering and design contractors for failure to complete work within the time specified by the contract. The balance will be treated as an offset against costs in subfeature .42 above and not as a reduction in contractor*s earnings.
- .44 Hired Labor - This District. This subfeature includes all engineering and design performed in-house by Government forces assigned to the field operating activity having primary responsibility for project execution with the exception of those costs properly chargeable to subfeatures .41, .42, and .43. Also, includes the review of design effort of construction contractors.
- .45 Other Districts. This subfeature includes all engineering and design performed by Corps of Engineers forces assigned to a Corps field operating activity other than the one having primary responsibility for project execution. Includes all in-house engineering and design

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Subfeature
Number

Subfeature Title and Description

- .45 con- services purchased from another Corps field operating
tinued: activity on a reimbursable basis with the exception of
those costs properly chargeable to subfeatures .41, .42
and .43. Also, includes the review of design effort of
construction contractors by "Other Districts."
- .46 Other Governmental Elements. This subfeature includes
all engineering and design performed by a Governmental
Element outside the Corps of Engineers. This subfeature
will reflect all costs related to engineering and design
purchased from another Government Element (MIPR,
Interagency Agreements, etc.).
- .47 RESERVED
- * .48 RESERVED
- .49 Real Estate Activities - Local Cooperation - Compliance
by Local Interests. This subfeature includes costs
estate activities on projects where no Government land
acquisition is involved. Charges will include Government
costs, in connection with lands required to be furnished
by local interests, such as records search, appraisals,
and field inspections to assure compliance by local
interests in the provision of local requirements for a
project.
- .5- Engineering. This subfeature includes the cost of those
activities assigned to engineering elements at field
operating activities (FOA) and headquarters levels in
accordance with ER 10-1-3, including those efforts
necessary to develop the general and feature design
memoranda, plans and specifications and other similar
documents prepared after the division commander*s
recommended project authorization document, as well as
activities prior to authorization in support of planning
activities. This subfeature is subdivided as follows.

* Subfeature
Number

Subfeature Title and Description

- .51 Contractor Earnings. Includes contractors* earnings (including applicable fixed fees) for design engineering services performed under Title I of AE contracts and for soils investigations, test borings, soils tests, etc., under other contracts; and the cost of materials, supplies, equipment, and services furnished by the Government without charge to such contractors.
- .52 Supervision and Review (SR). This subfeature includes all costs incurred by Government forces technical staff in connection with civil works design performed by contract after the initial decision to perform such work by contract such as pre-award activities in development of criteria, negotiating and awarding design contracts, preparation of design contract documents, etc., and post-award activities such as technical administration, supervision, and verification of contract E&D, including, where appropriate, reproduction of bid documents. This subfeature also includes all costs associated with review of and effort involved in commenting on and resolving contract work.
- .53 Damages Assessed Contractors (Cr). This subfeature will be credited for the full amount of damages (actual or liquidated) finally assessed by the contracting officer against engineering and design contractors for failure to complete work within the time specified by the contract. The balance will be treated as an offset against costs in subfeature .42 above and not as a reduction in contractor*s earnings.
- .54 Hired Labor - This District. This subfeature includes all engineering and design performed in-house by Government forces assigned to the field operating activity having primary responsibility for project execution with the exception of those costs properly chargeable to subfeatures .41, .42, and .43. Also, includes the review of design effort of construction contractors.
- .55 Other Districts. This subfeature includes all engineering and design performed by Corps of Engineers forces assigned to a Corps field operating activity other than the one having primary responsibility for project execution. Includes all in-house engineering and design *

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Subfeature
Number

Subfeature Title and Description

- .55 con- services purchased from another Corps field operating
tinued: activity on a reimbursable basis with the exception of
those costs properly chargeable to subfeatures .41, .42,
and .43. Also, includes the review of design effort of
construction contractors by Other Districts.
- .56 Other Governmental Elements. This subfeature includes
all engineering and design performed by a Governmental
Element outside the Corps of Engineers. This subfeature
will reflect all costs related to engineering and design
purchased from another Governmental Element (MIPR,
Interagency Agreements, etc.).
- .57 RESERVED
- * .58 RESERVED
- .59 Real Estate Activities - Local Cooperation - Compliance
by Local Interests. This subfeature includes costs
estate activities on projects where no Government land
acquisition is involved. Charges will include Government
costs, in connection with lands required to be furnished
by local Interests, such as records search, appraisals,
and field inspections to assure compliance by local
interests in the provision of local requirements for a
project.
- .6- Real Estate Expenses. This subfeature includes all Real
Estate expenses associated directly with the planning
and engineering feature as subdivided below.
- .61 Real Estate Planning Expenses. Includes all costs, except
appraisal effort, directly associated with real estate
planning, including preparation of real estate data,
real estate planning reports and supplements

* Subfeature

<u>Number</u>	<u>Subfeature Title and Description</u>
.61 con- tinued:	thereto, preparation of site reports, etc. Also, includes all costs related to efforts of Real Estate personnel in obtaining Title Evidence and/or Ownership data and preparing maps, and surveys.
.62	Real Estate Appraisals. Staff. Includes the cost of all effort of staff appraisers involved in completing appraisal reports such as inspecting the subject property, compiling and analyzing market, cost and income data, reviewing court house records, obtaining necessary information from other Government agencies, preparing appraisal exhibits and appraisal review.
.63	<u>Real Estate Appraisals, Contract</u> . Includes all costs associated with effort by Contractor personnel involved in completing appraisal reports. Also, includes costs associated with appraisal review and each contract or purchase order for appraisal services such as inspection of property and comparable sales, review and/or inspection of comparative, income, and cost information, selection of potential contract appraisers, negotiation of contracts and contract administration, and provision of technical assistance and advice to contract appraisers.

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- 571. Interest Expense (GL 107).
- 571.1 Undistributed Interest During Construction.
- * 580. Miscellaneous Credits
- 580.1 Reserved
- 580.2 Reserved
- 580.3 Non-Operating Income (GL 107 and 163) *
- 588. Transfers from Work-in-Progress (CR) (GL 107).
- 590. Expenditures - Prior Years (GL 131.241).
- 591. Transfers of Cost of Property (Net) (GL 133.11).
- 591.1 Other Transfers.
- 592. Interest on Government Investment (CR) (GL 134).
- * 594 Funds Returned to U.S. Treasury by the Corps of Engineers (DG) *
- (GL 135.1)

8-4. Construction, General. The uniform feature, subfeature, and other cost account classifications under this appropriation consist of two general groups, i. e., (1) Permanent Features, and (2) Distributive, Miscellaneous, and Reconciliation Accounts. Under Permanent Features classification are recorded (1) the cost of all permanent construction features of the project and lands, damages, and relocations required for completion of the project, and (2) costs for major and minor rehabilitation when financed with Construction, General appropriation. Also to be accounted for as separate features for the entire project during the construction period, and reported as single line items on programming documents and cost reports, are the items of Engineering and Design, and Supervision and Administration. However, the costs recorded under these two features are distributed to other permanent features prior to transfer of Construction Work In Progress to Plant In Service, as prescribed hereinafter. The uniform classification with descriptions and procedures to be followed in establishing accounts and recording costs for construction projects, and appropriation reimbursement activity-reimbursable work, and relation to general ledger control accounts, follows:

a. Chart of Permanent Features and Subfeatures (General Ledger Accounts 107 and 171)

<u>Feature Number</u>	<u>Title</u>
01.-	LANDS AND DAMAGES
	<u>Real Estate Activity Expense</u>
01.0-	Project Planning
01.01	Pre-Authorization
01.02	Post-Authorization
01.03	Attorneys* Opinion of Compensability
01.10	Acquisition
01.11	Mapping, Survey and Tract Ownership
01.12	Title Evidence
01.13	Negotiations and Closings
01.14	Condemnation (Pre-DT Filing)
01.20	Condemnation (Post-DT Filing)

* Subfeature

<u>Number</u>	<u>Title</u>
01.3-	Appraisals
01.31	Staff Appraisals
01.32	Contract Appraisals
01.40	Audits
01.50	Relocation Assistance (PL-91-646)
01.60	Disposals
01.70	Temporary Permits
01.80	Encroachments
01.9-	Real Estate Receipts/Payments
01.91	Disposal Receipts - Reimbursements (CR) - Lands
01.92	Disposal Receipts - General Fund (CR) - Lands
01.93	Land Payments
01.94	Relocation Assistance Payments (PL 91-646)
01.95	Damage Payments
02.-	RELOCATIONS
	<u>Roads (Including Bridges)</u>
02.01	Pre-Authorization Planning
02.02	Post-Authorization Planning
02.03	Attorneys* Opinion of Compensability
* 02.04	Reserved
02.05	Staff Appraisals
02.06	Contract Appraisals
02.07	Condemnation (Post-DT Filing)
02.08	Relocation Assistance (PL 91-646)
02.09	Disposals
02.10	Temporary Permits
02.11	Audits
02.12	Land Payments
02.13	Relocation Assistance Payments (PL 91-646)
02.14	Damage Payments
02.15	Mapping, Surveying and Tract Ownership
02.16	Title Evidence
02.17	Negotiations and Closings
02.18	Condemnation (Pre-DT Filing)

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* Subfeature

Number

Title

Railroads (Including Bridges)

02.41 Pre-Authorization Planning
02.42 Post-Authorization Planning
02.43 Attorneys* Opinion of Compensability
02.44 Reserved
02.45 Staff Appraisals
02.46 Contract Appraisals
02.47 Condemnation (Post-DT Filing)
02.48 Relocation Assistance (PL 91-646)
02.49 Disposals
02.50 Temporary Permits
02.51 Audits
02.52 Land Payments
02.53 Relocation Assistance Payments (PL 91-646)
02.54 Damage Payments
02.55 Mapping, Surveying and Tract Ownership
02.56 Title Evidence
02.57 Negotiations
02.58 Condemnation (Pre-DT Filing)

Cemeteries, Utilities, and Structures

02.71 Pre-Authorization Planning
02.72 Post-Authorization Planning
02.73 Attorneys* Opinion of Compensability
02.74 Reserved
02.75 Staff Appraisals
02.76 Contract Appraisals
02.77 Condemnation (Post-DT Filing)
02.78 Relocation Assistance (PL 91-646)
02.79 Disposals
02.80 Temporary Permits
02.81 Audits
02.82 Land Payments
02.83 Relocation Assistance Payments (Pt 91-646)
02.84 Damage Payments
02.85 Mapping, Surveying and Tract Ownership
02.86 Title Evidence
02.87 Negotiations and Closings
02.88 Condemnation (Pre-OT Filing)

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Account
Number

Title

NOTE: For the purpose of identifying and recording Relocation Costs on Construction Activities under Feature account 02, the following series of numbers will be used for Subfeatures (subaccounts):

- 32 thru 39 - Use for Construction Costs on Roads
- 62 thru 69 - Use for Construction Costs on Railroads
- 92 thru 99 - Use for Construction Costs on Cemeteries, Utilities, and Structures

Items which may be used for Subfeatures (subaccounts) for Construction Activities:

<u>Roads</u>	<u>Railroads</u>	<u>Cemeteries, Utilities & Structures</u>	
02.--	02.--	02.--	
32	62	92	Completed Work or cost requiring no further breakdown
33	63	93	Government Furnished Materials and Equipment
34	64	94	Credits for Salvage Material
35	65	95	As-built Drawings by Government Forces
36	66	96	Surveys and Layouts
37	67	97	Distributive Costs
38	68	98	(Other - Specify)
39	69	99	(Other - Specify)

Account
Number

Title

- 03. RESERVOIRS
- 04.- DAMS AND OTHER WATER COLLECTING FACILITIES
 - 04.1 Main Dam
 - 04.2 Spillway
 - 04.3 Outlet Works (Exclusive of Power)
 - 04.4 Power Intake Works
 - 04.5 Auxiliary Dams
 - 04.6 Municipal and Industrial Water Delivery Facilities
- 05. LOCKS

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Account

Number

Title

06. FISH AND WILDLIFE FACILITIES

07.- POWER PLANT

07.1 Powerhouse

07.2 Turbines and Generators

Switchyard Accessory and Miscellaneous Equipment, Tailrace

07.3 Accessory Electrical Equipment

07.4 Miscellaneous Power Plant Equipment

07.5 Tailrace

07.6 Switchyard

08. ROADS, RAILROADS, AND BRIDGES

<u>* Feature Number</u>	<u>Title</u>
09.	CHANNELS AND CANALS
10.	BREAKWATERS AND SEAWALLS
11.	LEVEES AND FLOODWALLS
13.	PUMPING PLANTS
14.	RECREATIONAL FACILITIES
15.	FLOODWAY CONTROL AND DIVERSION STRUCTURES
16.	BANK STABILIZATION
17.	BEACH REPLENISHMENT
18.	CULTURAL RESOURCES PRESERVATION
19.	BUILDINGS, GROUNDS, AND UTILITIES
20.	PERMANENT OPERATING EQUIPMENT
30.-	ENGINEERING AND DESIGN
	<u>Design By Contract</u>
30.1	Contractors* Earnings and Government Furnished Property (GFP)
* 30.2	Engineering Supervision and Review (SR)
30.3	Damages Assessed E&D Contractors (Cr)
	<u>Design By Government Forces</u>
30.4	This District

<u>Account Number</u>	<u>Title</u>
30.5	Other Districts
30.6	Other Governmental Elements
30.7	Reconnaissance and Detailed Project Reports
30.8	Value Engineering by Government Forces - Prior to 1 Mar 1969
30.9	E&D - Real Estate Activities - Local Cooperation - Compliance by Local Interests
30E--	Programs and Project Management
31--*	SUPERVISION AND ADMINISTRATION (GLA 107, 171, 117.1, 117.2, 117.3 AS APPROPRIATE)
31A-*	Project Office Supervision and Administration (S&A)
31A1*	Project Office Operations
31A2*	Project Office Other S&A
31B-*	Area Office S&A
31C-*	District Office S&A
31C1*	Technical Management by Construction Technical Manager
31C2*	District Office Other S&A
31D-*	Damages Assessed Contractors
31D1*	Liquidated Damages
31D2*	Other Damages
31E-*	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 the fifth 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

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	<u>PERMANENT FEATURE</u>	<u>ALPHA CODE</u>
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

b. Chart of Distributive, Miscellaneous, and Reconciliation Features (General Ledger Control Accounts are indicated below):

	36.1	Prepayments to Other Government Agencies (GL 116.1)	
	36.2	Reserved for Future HQUSACE Use	
	36.3	Other Advances (GL 116.3)	
	36.4	Real Estate - Relocation Assistance - Loans to Profit or Nonprofit Organizations Under PL 91-646 (GL 116.4)	
*	38.1	Reserved for Future HQUSACE Use	
	38.2	Reserved for Future HQUSACE Use	
	38.3	Reserved for Future HQUSACE Use	*

<u>Account Number</u>	<u>Title</u>
39.	UNAPPLIED ADVANCES FOR ACCRUED COST (GL 107, 171)
40.	UNDISTRIBUTED JOB-SITE LABOR (GL 107, 171)
41.	STORES (GL 107, 171)
42.	UNAPPLIED PAYMENTS TO CONTRACTORS (GL 107, 171)
49.	CLAIMS RECEIVABLE (GL 114)
50.-	CONSTRUCTION FACILITIES (GL 107, 171)
50.1	Assets (Identify by major assets)
50.4-	Asset Disposal Expense
50.49	Real Estate - Disposals
50.5	Operation and Maintenance Expense, except Warehouse Operation (Acct 50.7-) (Identify by asset or purpose)
50.7	Warehouse Operation
	<u>Income - (Credit Accounts)</u>
50.8	Repayments and Cost Distributions
50.9	Miscellaneous Receipts
51.-	OPERATION AND MAINTENANCE EXPENSE DURING CONSTRUCTION (GL 107)
	<u>Expense</u>
51.1-	Real Estate - Leasing Program
* 51.12	Inleasing - Non-Recruiting Facilities
51.13	Relocation Assistance
51.14	Disposals Assistance
51.15	Relocation Assistance Payments (PL 91-646)
51.16	Rents, Initial Alterations and Restorations

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* 51.2-	Real Estate Management Services	
51.21	Compliance Inspections - Major	
51.22	Compliance Inspections - Minor	
51.23	Utilization Inspections - Major	
51.24	Utilization Inspections - Minor	
51.25	Outgrants - Major	
51.26	Outgrants.- Minor	
51.3-	Other Operation and Maintenance Expenses	
51.4-	Revenues Derived from Outleasing (Grants) Returned to States	
51.5-	Audits	
51.6-	Timber Harvests	*
	Income (Credit Accounts)	
51.8	Repayments and Cost Distributions	
51.9-	Miscellaneous Receipts	
51.91	Real Estate Management Income	
51.92	Other Income	
52.	SURVEYS AND LAYOUTS (GL 107, 171)	
53.	REAL ESTATE ADMINISTRATIVE ACTIVITIES (GL 107, 171)	

* <u>Account Number</u>	<u>Title</u>	*
61.	PROVISION FOR DEPRECIATION, AND AMORTIZATION, PLANT IN SERVICE (Cr) (GL 102)	
65.-	PLANT, PROPERTY, AND EQUIP MENT IN PROCESS OF RETIRE MENT (GL 108.1)	
71.-	INTEREST EXPENSE	
71.1	Undistributed Interest During Construction (GL 107)	
71. 2	Interest Expense (Rehab-Gross) (GL 171)	
71. 3	Interest Expense (Rehab) Charged to Construction (Cr) (GL 171)	
72.	(RESERVED)	
73.	(RESERVED)	
78.	WORK IN PROGRESS TRANSFERRED TO PLANT IN SERVICE (GL 101) (Reserved for COEMIS)	
80.-	INCOME AND CREDITS TO OPERA TIONS - REHABILITATION	
80.4-	Retirement Receipts - Multiple Purpose Projects (Cr) (GL 108.3)	
80.41	Fee Land	
80.42	Buildings and Improvements	
80.43	Other Disposal Receipts	
87.	ABANDONED AND RETIRED PROPERTY (Other than Multiple Purpose Projects) (GL 132)	
88.	TRANSFERS FROM WORK IN PROGRESS (Cr) (GL 107) (Reserved for COEMIS)	
89.	NON-FUNDED CONTRACTOR'S EARNINGS (GL 142)	

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90.	EXPENDITURES - Prior Years (GL 131.241)
91.-	TRANSFERS OF COST OR PROPERTY (Net) (GL 133.11)
91.1	(Reserved)
91.2	Other Transfers (GL 133.11)
91.3	Payments to States (GL 133.11)
91.4	(Reserved)
92.	INTEREST ON GOVERNMENT INVESTMENT (GL 134)
93.	INCOMPLETE REHABILITATION WORK (Cr) (GL 107 or 171) (Reserved for COEMIS)
94.	FUNDS RETURNED TO U. S. TREASURY BY CORPS OF ENGINEERS (Dr) (GL 113.1, 135.1)
95.	FUNDS RETURNED TO U. S. TREASURY BY OTHER GOVERNMENT AGENCIES (Dr) (GL 113.1, 135.2)
96.-	NON-REIMBURSABLE COSTS
96.1	Operation and Maintenance (GL 136.11)
96.2	Net Gain or Loss on Retirement of Land (Multiple Purpose Projects) (GL 136.6)
97.-	STATUS OF COST RECOVERY - REIMBURSABLE COSTS
97.1	Results from Operations (GL 137.1)
97.2	Net Gain or Loss on Retirement of Land (Multiple Purpose Projects) (GL 137.2)
* 97.3	Investment Recovery on Non Multiple Purpose Projects (GL 137.3)

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<u>Feature Number</u>	<u>Title</u>
98.	ADVANCES RECEIVED FOR CONSTRUCTION (Cr) (GL 143)
99.	CONTRIBUTIONS IN AID OF CONSTRUCTION (Cr) (GL 138.1)
* 99.1	WORK IN PROGRESS FOR OTHERS - REFUNDS (GL 117.1)
99.2	WORK IN PROGRESS FOR OTHERS - APPROPRIATION REIMBURSEMENT ACTIVITY (GL 117.2)
99.3	WORK IN PROGRESS FOR OTHER CORPS OF ENGINEERS ACTIVITIES - REIMBURSABLE (GL 117.3) *

c. Descriptions of Permanent Features and Subfeatures (General Ledger Accounts 107, and 171). The general feature descriptions as contained in ER 11-2-240, will be utilized in the establishment and maintenance of cost accounts under authorized civil works advance design, construction, and rehabilitation projects. Additional feature and subfeature descriptions are presented below:

<u>Feature Number</u>	<u>Title and Description</u>
01.- thru 01.92	<u>Lands and Damages</u> . Acquisition costs chargeable to the subdivisions of this feature will be maintained for each project and construction job for which real estate acquisition is performed.
01.0-	<u>Project Planning</u> .
01.01	<u>Pre-Authorization Planning</u> . Includes all costs, except appraisal effort, directly associated with real estate planning during pre-authorization stages of a project, including preparation and review of real estate data in survey reports, feasibility studies, etc.; preparation of real estate planning reports and supplements thereto; preparation of site reports; etc.
01.02	<u>Post-Authorization Planning</u> . Includes all costs, except appraisal effort, directly associated with real estate planning during post-authorization stages of a project, including preparation of real estate design memoranda and supplements thereto;

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preparation and review of real estate data in master plans, supplements and appendices; preparation of cemetery relocation plans; survey of potential replacement housing (PL 91-646); public meetings; etc.

- 01.03 Attorneys* Opinions of Compensability. Includes all costs associated with the preparation of attorneys* opinion of compensability incorporated in relocations design memoranda.
- 01.10 Acquisition. Includes all costs (except leasehold, local cooperation agreements and temporary permits) including both staff and contractual services, directly incident to acquisition of real property and interests therein by purchase, condemnation, donation, exchange, reassignment transfer from other Federal agencies, permits, etc.
- 01.11 Mapping and Surveying, and Tract Ownership Data. Includes all costs in connection with tract ownership data, surveys, writing descriptions, and mapping for real estate acquisition purposes.
- 01.12 Title Evidence. Includes all costs in connection with obtaining title evidence.
- 01.13 Negotiations and Closings. Includes all costs in connection with all negotiations conducted for acquisition of real property or interest therein by purchase, donation, exchange, reassignment or transfer; closing land purchase cases; title curative work; recordings of deeds, etc.; delivery of checks to landowners; preparation of attorneys final opinions; negotiating relocation agreements; obtaining rights of entry for construction, and filing claims for water rights.
- 01.14 Condemnation (Pre-DT Filing). Includes all costs in connection with preparation of condemnation assemblies, including declarations of taking and the processing thereof, up to and including the filing of the case.

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Title and Description

- 01.20 Condemnation (Post-DT Filing). Includes all costs involved in completing condemnation cases such as court exhibits, preparation for trials, testifying, stipulated settlement proposals, revestment actions, and other assistance to the Department of Justice.
- 01.3- Appraisals.

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- 01.31 Staff Appraisals. Includes the cost of all effort of staff appraisers involved in completing appraisal reports such as inspecting the subject property, compiling and analyzing market, cost and income data, reviewing court house records, obtaining necessary Information from other Government agencies, preparing appraisal exhibits and appraisal review. Includes appraisals for the following purposes: acquisition disposal, outgranting, mineral reports, timber cruises, gross appraisals, damage claims, homeowners assistance, planning, market analysis/ feasibility reports.
- 01.32 Contract Appraisals. Includes all costs associated with effort by contractor personnel involved in completing appraisal reports. Also, includes costs associated with appraisal review and each contract or purchase order for appraisal services such as inspection of property and comparable sales; review and/or Inspection of comparative income, and cost information; selection of potential contract appraisers; negotiation of contracts and contract administration; and provision of technical assistance and advice to contract appraisers.
- 01.40 Audits. Includes all cost related to the preparation of real estate audit assemblies such as verification and authentication, by tract, each real estate activity required in connection with acquisition, relocation, extinguishment of outstanding rights, land interchange, acquisition or subordination of third party interests, deficiency awards, disposal, etc.
- 01.50 Relocation Assistance (PL 91-646). Includes all costs incident to providing relocation assistance and advisory services to displaced owners and/or tenants, including processing of applications for relocation payments and processing appeals.
- 01.60 Disposals. Includes all costs, including contractual services, involved in planning and accomplishing the disposition of real property and components thereof by sale, transfer, etc. Includes environmental, historical and archaeological review, survey, and recommendation: preparation of maps, screening, advertising or waiver

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* Subfeature
Number

Subfeature Title and Description

thereof, preparation and distribution of bid documents, negotiations, preparation and execution of disposal documents; sales contract administration; responses to requests for disposal of real property or components thereof.

01.70 Temporary Permits. Includes all costs incident to estate use rights by permit, etc., for conducting military maneuvers, surveys, exploration and other short-term use. Includes procurement of ownership data, mapping, legal descriptions, negotiations, and the filing of condemnation, if necessary. Also, includes damage settlements thereunder.

01.80 Encroachments. Includes all costs, including contractual services, involved in resolving encroachments on project lands. An encroachment is defined as a permanent or semi-permanent structure or improvement placed on project lands or easement areas without authority. The foregoing include field investigations, surveys associated with Individual encroachment cases, negotiating agreements and processing of conveyance instruments for execution, preparation of boundary line agreements, preparation of reports of litigation, providing information to and assisting the Department of Justice and/or the U. S. Attorneys.

(Note: All costs for resolved encroachments will be reported on this line, not with the associated method which ultimately cured the encroachment.)

01.9- Real Estate Disposal Receipts.

01.91 Disposal Receipts - Reimbursements (Cr) Lands. This subfeature is credited with income from sales of buildings and improvements in place at time of acquisition when sold separately from the land, and income from sales of standing timber and crops resulting from the original clearing of the land. This subfeature will also be credited with income from sales of salvage from improvements and cut timber and harvested crops resulting from the original clearing of the land.

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* Subfeature
Number

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Receipts from such sales are credited to project funds as appropriation reimbursements. Income from sales of buildings, crops, etc., sold with the land will be credited to Subfeature 01.92 and Feature 94 or 95 will be charged.

- 01.92 Disposal Receipts - General Fund (Cr) - Lands. This subfeature will be credited with income from sales during the construction period of excess land, including standing timber and crops, structures in place at time of acquisition, which by law are required to be covered into the General Fund of the Treasury as miscellaneous receipts, and Feature 94 or 95 will be charged.
- 01.93 Land Payments. Payments made for negotiated purchase of property or interest therein; transfers from other Government agencies with, reimbursements; payments to U.S. District Courts for acquisition by Declaration of Taking (D/T), including deficiency judgments, Interest payments, stipulated settlements, and judgments in straight condemnation; payments to local interests as reimbursement for rights-of-way, and costs and expenses arising under Sections 303 and 304, PL 91.646; dollar costs at time negotiated offer (option) accepted; check issued for filing of D/T or payment of deficiency; or reimbursement to other agencies.
- 01.94 Relocation Assistance Payments (PL 91-646). Payments to owners and tenants for relocation expenses and other losses and damages incurred as a direct result of moving occasioned by acquisition of land, other payments or expenses incurred under Sections 205, 206, and 215, PL 91-646. Dollar costs are to be shown as of the time payments accrue.
- 01.95 Damage Payments. Payments for claims arising from use an occupancy of real property in and to which fee, easements, or lesser interests were not acquired; payments for damage settlements under rights of entry. Dollar costs are to be shown as of the time payments accrue.

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Feature
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Feature Title and Description

02.- RELOCATIONS. This cost feature is divided into three subfeatures - Roads (Including Bridges) (02.0- thru 02.1-); Railroads (Including Bridges) (02.4- thru 02.5-) and Cemeteries, Utilities and Structures (02.7- thru 02.8-). Additional subfeature breakdown and descriptions of subfeatures and other accounts are contained herein below.

Roads (Including Bridges)

02.01 Pre-Authorization Planning. Includes all costs, except appraisal effort, directly associated with real estate planning during pre-authorization stages of a project, including preparation and review of real estate data in survey reports, feasibility studies, etc.; preparation of real estate planning reports and supplements thereto; preparation of site reports; etc.

02.02 Post-Authorization Planning. Includes all costs, except appraisal effort, directly associated with real estate planning during post-authorization stages of a project, including preparation of real estate design memoranda and supplements thereto; preparation and review of real estate data in master plans, supplements and appendices; preparation of cemetery relocation plans; survey of potential replacement housing (PL 91-646); public meetings; etc.

02.03 Attorneys* Opinions of Compensability. Includes all costs associated with the preparation of attorneys* opinion of compensability incorporated in relocations design memoranda.

* 02.04 (Reserved)

Subfeature
Number

Subfeature Title and Description

(b) Title Evidence. Costs in connection with obtaining title evidence.

(c) Negotiations and Closings. Costs in connection with all negotiations conducted or acquisition of real property or interests therein by purchase, donation, exchange, reassignment or transfer; closing land purchase cases; title curative work; recordings of deeds, etc.; delivery of checks to landowners; preparation of attorneys* final opinions; negotiating relocation agreements; obtaining rights of entry for construction, and filing claims for water rights.

(d) Condemnation. Costs in connection with preparation of condemnation assemblies, including declarations of taking and the processing thereof up to and including the filing of the case.

02.05 Staff Appraisals. Includes the cost of all effort of staff appraisers involved in completing appraisal reports such as inspecting the subject property, compiling and analyzing market, cost and Income data, reviewing court house records, obtaining necessary information from other Government agencies, preparing appraisal exhibits and appraisal review. Includes appraisals for the following purposes: acquisition disposal, outgranting, mineral reports, timber cruises, gross appraisals, damage claims, homeowners assistance, planning, market analysis/feasibility reports.

02.06 Contract Appraisals. Includes all costs associated with effort by contractor personnel involved in completing appraisal reports. Also, includes costs associated with appraisal review and each contract or purchase order for appraisal services such as inspection of property and comparable sales; review and/or inspection of comparative income, and cost information; selection of potential contract appraisers; negotiation of contracts and contract administration; and provision of technical assistance and advice to contract appraisers.

* 02.07 Condemnation (Post-DT Filing). Includes all costs involved in completing condemnation cases such as court exhibits, preparation for trials, testifying, stipulated settlement proposals, revestment actions, and other assistance to the Department of Justice. *

* Subfeature
Number

Subfeature Title and Description

- 02.08 Relocation Assistance (PL 91-646). Includes all costs incident to providing relocation assistance and advisory services to displaced owners and/or tenants, including processing of applications for relocation payments and processing appeals.
- 02.09 Disposals. Includes all costs, including contractual services, involved in planning and accomplishing the disposition of real property and components thereof by sale, transfer, etc. Includes environmental, historical and archaeological review, survey, and recommendation preparation of maps, screening, advertising or waiver thereof, preparation and distribution of bid documents, negotiations, preparation and execution of disposal documents; sales contract administration; responses to requests for disposal of real property or components thereof.
- 02.10 Temporary Permits. Includes all costs Incident to estate use rights by permit, etc., for conducting military maneuvers, surveys, exploration and other short-term use. Includes procurement of ownership data, mapping, legal descriptions, negotiations, and the filing of condemnation, If necessary. Also, includes damage settlements thereunder.
- 02.11 Audits. Includes all cost related to the preparation of real estate audit assemblies such as verification and authentication, by tract, each real estate activity required in connection with acquisition, relocation, extinguishment of outstanding rights, land interchange, acquisition or subordination of third party interests, deficiency awards, disposal, etc.
- 02.12 Land Payments. Payments made for negotiated purchase of real property or interest therein; transfers from other Government agencies with reimbursements; payments to U.S. District Courts for acquisition by Declaration of Taking (D/T), including deficiency judgments, interest payments, stipulated settlements, and judgments in straight condemnation; payments to local interests as reimbursement for rights-of-way, and costs and expenses arising under Sections 303 and 304, PL 91-646; dollar costs at time negotiated offer (option) accepted; check issued for filing of D/T or payment of deficiency; or reimbursement to other agencies.

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- 02.13 Relocation Assistance Payments (PL 91-646). Payments to owners and tenants for relocation expenses and other losses and damages incurred as a direct result of moving occasioned by acquisition of land, other payments or expenses incurred under sections 205, 206, and 215 PL 91-646. Dollar costs are to be shown as of the time payments accrue.
- 02.14 Damage Payments. Payments for claims arising from use and occupancy of real property in and to which fee, easements, or lesser interests were not acquired; payments for damage settlements under rights of entry. Dollar costs are to be shown as of the time payments accrue.
- * 02.15 Mapping and Surveying and Tract Ownership. Includes all costs in connection with tract ownership data, surveys, writing descriptions, and mapping for real estate acquisition purposes.
- 02.16 Title Evidence. Includes all costs in connection with obtaining title evidence.
- 02.17 Negotiations and Closings. Includes all costs in connection with all negotiations conducted for acquisition of real property or interest therein by purchase donation, exchange, reassignment or transfer; closing land purchase cases; title curative work; recordings of deeds, etc.; delivery of checks to landowners; preparation of attorneys* final opinions; negotiating relocation agreements; obtaining rights of entry for construction, and filing claims for water rights.
- 02.18 Condemnation (Pre-DT Filing). Includes all costs in connection with preparation of condemnation assemblies, including declarations of taking and the processing thereof, up to and including the filing of the case.

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Railroads (Including Bridges)

- 02.41 Pre-Authorization Planning. Includes all costs, except appraisal effort, directly associated with real estate planning during pre-authorization stages of a project, including preparation and review of real estate data in survey reports, feasibility studies, etc.; preparation of real estate planning reports and supplements thereto; preparation of site reports; etc.
- 02.42 Post-Authorization Planning. Includes all costs, except appraisal effort, directly associated with real estate planning during post-authorization stages of a project, including preparation of real estate design memoranda and supplements thereto; preparation and review of real estate data in master plans, supplements and appendices; preparation of cemetery relocation plans; survey of potential replacement housing (PL 91-646); public meetings; etc.
- 02.43 Attorneys* Opinions of Compensability. Includes all costs associated with the preparation of attorneys* opinion of compensability Incorporated in relocations design memoranda.
- * 02.44 (Reserved)
- 02.45 Staff Appraisals. Includes the cost of all effort of appraisers involved in completing appraisal reports such as inspecting the subject property, compiling and analyzing market, cost and Income data, reviewing court house records, obtaining necessary information from other Government agencies, preparing appraisal exhibits and appraisal review. Includes appraisals for the following purposes: acquisition disposal, outgranting, mineral reports, timber cruises, gross appraisals, damage claims, homeowners assistance, planning, market analysis/ feasibility reports.

<u>Subfeature Number</u>	<u>Subfeature Title and Description</u>	
02.46	<u>Contract Appraisals</u> . Includes all costs associated with effort by contractor personnel involved in completing appraisal reports. Also, includes costs associated with appraisal review and each contract or purchase order for appraisal services such as inspection of property and comparable sales; review and/or inspection of comparative income, and cost information; selection of potential contract appraisers; negotiation of contracts and contract administration; and provision of technical assistance and advice to contract appraisers.	
* 02.47	<u>Condemnation (Post-DT Filing)</u> . Includes all costs involved in completing condemnation cases such as court exhibits, preparation for trials, testifying, stipulated settlement proposals, revestment actions, and other assistance to the Department of Justice.	*
02.48	<u>Relocation Assistance (PL 91-646)</u> . Includes all costs incident to providing relocation assistance and advisory services to displaced owners and/or tenants, including processing of applications for relocation payments and processing appeals.	
02.49	<u>Disposals</u> . Includes all costs, including contractual services, involved in planning and accomplishing the disposition of real property and components thereof by sale, transfer, etc. Includes environmental, historical and archaeological review, survey, and recommendation; preparation of maps, screening, advertising or waiver thereof, preparation and distribution of bid documents, negotiations, preparation and execution of disposal documents; sales contract administration; responses to requests for disposal of real property or components thereof.	
02.50	<u>Temporary Permits</u> . Includes all costs incident to obtaining real estate use rights by permit, etc., for conducting military maneuvers, surveys, exploration and other short-term use. Includes procurement of ownership data, mapping, legal descriptions, negotiations, and the filing of condemnation, if necessary. Also, includes damage settlements thereunder.	

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Subfeature Title and Description

- 02.51 Audits. Includes all cost related to the preparation of real estate audit assemblies such as verification and authentication, by tract, each real estate activity required in connection with acquisition, relocation, extinguishment of outstanding rights, land interchange, acquisition or subordination of third party Interests, deficiency awards, disposal, etc.
- 02.52 Land Payments. Payments made for negotiated purchase of real property or interest therein; transfers from other Government agencies with reimbursements payments to U.S. District Courts for acquisition by Declaration of Taking (D/T), Including deficiency judgments, interest payments, stipulated settlements, and judgments in straight condemnation; payments to local interests as reimbursement for rights-of-way, and costs and expenses arising under Sections 303 and 304, PL 91-646; dollar costs at time negotiated offer (option) accepted; check issued for filing of D/T or payment of deficiency; or reimbursement to other agencies.
- 02.53 Relocation Assistance Payments (PL 91-646). Payments to owners and tenants for relocation expenses and other losses and damages incurred as a direct result of moving occasioned by acquisition of land, other payments or expenses incurred under Sections 205, 206, and 215, PL 91-646. Dollar costs are to be shown as of the time payments accrue.
- 02.54 Damage Payments. Payments for claims arising from use and occupancy of real property in and to which fee, easements, or lesser interests were not acquired; payments for damage settlements under rights of entry. Dollar costs are to be shown as of the time payments accrue.
- * 02.55 Mapping and Surveying and Tract Ownership. Includes all costs in connection with tract ownership data, surveys, writing descriptions, and mapping for real estate acquisition purposes.
- 02.56 Title Evidence. Includes all costs in connection with obtaining title evidence. *

<u>Subfeature Number</u>	<u>Subfeature Title and Description</u>
* 02.57	<u>Negotiations and Closings</u> . Includes all costs in connection with all negotiations conducted for acquisition of real property or interest therein by purchase, donation, exchange, reassignment or transfer; closing land purchase cases; title curative work; recordings of deeds, etc.; delivery of checks to landowners; preparation of attorney*s final opinions; negotiating relocation agreements; obtaining rights of entry for construction, and filing claims for water rights.
02.58	<u>Condemnation (Pre-DT-Filing)</u> . Includes all costs in connection with preparation of condemnation assemblies, including declarations of taking and the processing thereof, up to and including the filing of the case. *
	<u>Cemeteries, Utilities, and Structures</u>
02.71	<u>Pre-Authorization Planning</u> . Includes all costs, except appraisal effort, directly associated with real estate planning during pre-authorization stages of a project including preparation and review of real estate data in survey reports, feasibility studies, etc.; preparation of real estate planning reports and supplements thereto; preparation of site reports; etc.
02.72	<u>Post-Authorization Planning</u> . Includes all costs, except appraisal effort, directly associated with real estate planning during post-authorization stages of a project, including preparation of real estate design memoranda and supplements thereto; preparation and review of real estate data in master plans, supplements and appendices; preparation of cemetery relocation plans; survey of potential replacement housing (PL 91-646); public meetings; etc.
02.73	<u>Attorneys* Opinions of Compensability</u> . Includes all costs associated with the preparation of attorneys opinion of compensability incorporated in relocations design memoranda.
* 02.74	(Reserved)

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- 02.75 Staff Appraisals. Includes the cost of all effort of staff appraisers involved in completing appraisal reports such as inspecting the subject property, compiling and analyzing market, cost and income data, reviewing court house records, obtaining necessary information from other Government agencies, preparing appraisal exhibits and appraisal review. Includes appraisals for the following purposes: acquisition disposal, outgranting, mineral reports, timber cruises, gross appraisals, damage claims, homeowners assistance, planning, market analysis/feasibility reports.
- 02.76 Contract Appraisals. Includes all costs associated with effort by contractor personnel involved in completing appraisal* reports. Also, includes costs associated with appraisal review and each contract or purchase order for appraisal services such as inspection of property and comparable sales; review and/or inspection of comparative income, and cost information; selection of potential contract appraisers; negotiation of contracts and contract administration; and provision of technical assistance and advice to contract appraisers.
- * 02.77 Condemnation (Post-OT Filing). Includes all costs involved in completing condemnation cases such as court exhibits, preparation for trials, testifying, stipulated settlement proposals, revestment actions, and other assistance to the Department of Justice. *
- 02.78 Relocation Assistance (PL 91-646). Includes all costs incident to providing relocation assistance and advisory services to displaced owners and/or tenants, including processing of applications for relocation payments and processing appeals.
- 02.79 Disposals. Includes all costs, including contractual services, involved in planning and accomplishing the disposition of real property and components thereof by sale, transfer, etc. Includes environmental, historical and archaeological review, survey, and recommendation; preparation of maps, screening, advertising or waiver

* Subfeature
Number

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thereof, preparation and distribution of bid documents, negotiations, preparation and execution of disposal documents; sales contract administration; responses to requests for disposal of real property or components thereof.

- 02.80 Temporary Permits. Includes all costs incident to obtaining real estate use rights by permit, etc., for conducting military maneuvers, surveys, exploration and other short-term use. Includes procurement of ownership data, mapping, legal descriptions, negotiations, and the filing of condemnation, if necessary. Also, includes damage settlements thereunder.
- 02.81 Audits. includes all cost related to the preparation of real estate audit assemblies such as verification and authentication, by tract, each real estate activity required in connection with acquisition, relocation, extinguishment of outstanding rights, land interchange, acquisition or subordination of third party interests, deficiency awards, disposal, etc.
- 02.82 Land Payments. Payments made for negotiated purchase of real property or interest therein; transfers from other Government agencies with reimbursements; payments to U.S. District Courts for acquisition by Declaration of Taking (D/T), including deficiency judgments, interest payments, stipulated settlements, and judgments in straight condemnation; payments to local interests as reimbursement for rights-of-way, and costs and expenses arising under Sections 303 and 304, Pt 91-646; dollar costs at time negotiated offer (option) accepted; check issued for filing of D/T or payment of deficiency; or reimbursement to other agencies.
- 02.83 Relocation Assistance Payments (PL 91-646). Payments to owners and tenants for relocation expenses and other losses and damages incurred as a direct result of moving occasioned by acquisition of land, other payments or expenses incurred under Sections 205, 206, and 215, PL 91-646. Dollar costs are to be shown as of the time payments accrue.

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Subfeature
Number

Subfeature Title and Description

- 02.84 Damage Payments. Payments for claims arising from use and occupancy of real property in and to which fee, easements, or lesser interests were not acquired; payments for damage settlements under rights of entry. Dollar costs are to be shown as of the time payments accrue.
- * 02.85 Mapping and Surveying and Tract Ownership. Includes all costs in connection with tract ownership data, surveys, writing descriptions, and mapping for real estate acquisition purposes.
- 02.86 Title Evidence. Includes all costs in connection with obtaining title evidence.
- 02.87 Negotiations and Closings. Includes all costs in connection with all negotiations conducted for acquisition of real property or interest therein by purchase, donation, exchange, reassignment or transfer; closing land purchase cases; title curative work; recordings of deeds, etc.; delivery of checks to landowners; preparation of attorney*s final opinions; negotiating relocation agreement; obtaining rights of entry for construction, and filing claims for water rights.
- 02.88 Condemnation (Pre-DT Filing). Includes all costs in connection with preparation of condemnation assemblies, including declarations of taking and the processing thereof, up to and including the filing of the case. *
04. DAMS AND OTHER WATER COLLECTING FACILITIES. This feature includes the cost of all dams and other water collecting facilities, whether man made or natural, together with appurtenant water diversion, regulation, and delivery facilities.
- 04.1 Main Dams. This subfeature includes the cost of the main dam and appurtenances, excluding outlet works which are not an integral part of the dam structure and power intake works.
- 04.2 Spillway. This subfeature includes the cost associated with a separate spillway which is not integral with the main dam.

<u>Feature Number</u>	<u>Feature Title and Description</u>
04.3	<u>Outlet Works (exclusive of power)</u> . This subfeature includes the cost of outlet works for drainage of the reservoir which are not an integral part of the dam structure, excluding such facilities for power production.
04.4	<u>Power Intake Works</u> . This subfeature includes the cost of power intake works, including such power items as forebay, penstocks, tunnels, surge tank, gates, related operating equipment, and appurtenances.
04.5	<u>Auxiliary Dams</u> . This subfeature includes the cost of any auxiliary dams or spillways detached from the main dam.
04.6	<u>Municipal and Industrial Water Delivery Facilities</u> . This subfeature includes the cost of facilities which are not an integral part of the dam, for delivery of water for municipal or industrial use.
06.	<u>FISH AND WILDLIFE FACILITIES</u> . This feature includes items such as ladders, elevators, locks and related facilities for passage of fish at dams and navigation locks and maintenance of fish runs; and provision for wildlife preservation.

* Feature
Number

Feature Title and Description

07. POWER PLANT. This feature includes those facilities specifically required for the production of power other than those included in the feature "Dams," and consists of the following: powerhouse, turbines, and governors, generators, accessory electrical equipment, miscellaneous power plant equipment, switchyard, and tailrace improvement for power. In the case where the powerhouse is an integral part of the power intake dam, the cost of the power intake dam is included in this feature. Where the structure of a dam also forms the foundation of the powerhouse, such foundation is considered a part of the dam. The cost of a cofferdam or the appropriate part thereof is charged to this feature. Units for production of power for the operation only of navigation, flood control, or other purpose projects (excluding those projects with power as a feature) are included in other features as appropriate. *

07.1 Power House. This subfeature includes the cost in place the powerhouse used in connection with hydraulic power generation. In cases where the powerhouse is an integral part of the intake dam, the cost of the power intake dam will be included in this subfeature.

07.2 Turbines and Generators. This subfeature includes the cost installed of turbines (from connection with penstock or flume to tailrace) and generators driven thereby devoted to the production of electricity by water power.

Switchyard, Accessory, and Miscellaneous Equipment,
Tail race

07.3 Accessory Electrical Equipment. This subfeature includes the cost installed of auxiliary generating apparatus, conversion equipment, and equipment used primarily in connection with the control and switching of electric energy produced by hydraulic power and the protection of electric circuits and equipment, except electric motors used to drive equipment included in other accounts, such motors being included in the account in which the equipment with which they are associated is included. Do not include in this account transformers and other equipment used for changing the voltage or frequency of electric energy for the purpose of transmission or distribution.

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* Subfeature
* Number

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- 07.4 Miscellaneous Power Plant Equipment. This subfeature includes the cost installed of miscellaneous equipment in and about the hydraulic generating plant which is devoted to general power plant use and is not properly includable in other power plant accounts.
- 07.5 Tailrace. This subfeature includes the cost of tailrace improvement for power production.
- 07.6 Switchyard. This subfeature includes the cost of switchyard structures and installed transforming, converting, and switching equipment at the power house switchyard to change the voltage or frequency of electric energy for the purpose of its more efficient or convenient transmission; all lines, high tension apparatus, and their control and protective equipment between the powerhouse bus and the switchyard.
- * 08. ROADS, RAILROADS, AND BRIDGES. This feature includes permanent roads, railroads, and bridges required for access and other purposes in connection with the construction and operation of the project. This feature does not include roads, railroads, and bridges chargeable to the feature "Relocations," access roads to recreation facilities and areas, which will be charged to the feature "Recreation Facilities," and service roads and service railroads on structures, which will be charged to the appropriate feature for the structure.
09. CHANNELS AND CANALS. This feature includes all forms of excavation (including dredging, preparation of spoil disposal areas, and attendant facilities) necessary for the development and construction of channels, or improving existing watercourses for flood control and major drainage. Excavation of natural watercourses to provide adequate depths for navigation is included. Excavation for specific structures, such as dams and locks used in the development of waterways and conservation of water resources, is included with such structures. The removal of trees, brush, accumulated snags, drift, debris, water hyacinths and other aquatic growths from canals, harbors, and channels in navigable streams and tributaries thereof for navigation is included in this feature. Excavation, clearing and

*

Feature
Number

Feature Title and Description

09. con-
tinued: removal of accumulated snags, drifts, debris, and vegetable growth from streams for flood control and major drainage purposes also is included. Included in this feature are revetments, linings, dikes, and bulkheads constructed as channel improvement works for flood control or navigation, as against such items constructed for bank stabilization only. Also included are jetties constructed in connection with flood control channel improvements.
10. BREAKWATERS AND SEAWALLS. This feature includes breakwaters, seawalls, piers, and like improvements constructed in connection with the protection of beaches, harbors, shores, and port facilities against the force of waves and encroachment of seas or lakes by direct wave action. Jetties, groins, and like structures provided in seas, lakes, tidewater reaches of rivers and canals, and harbors to control water flow and current, to maintain depth of channels, and to provide protection are included in this feature.
11. LEVEES AND FLOODWALLS AND FLOODPROOFING. This feature includes embankments and walls constructed to protect areas from inundation by overflow from creeks, rivers, lakes, canals, and other bodies of water. This feature consists of such items as: service roads on levee crown or landside berms, road ramps, closure structures, seepage control measures, erosion protection measures on levee slopes and on berms and bank slopes when an integral part of the levees or floodwalls; and drainage facilities,

Feature
Number

Feature Title and Description

constructed to provide means for the passage of accumulated drainage and seepage water and sewage from the protected area over or through levees and floodwalls, comprising such items as interceptor and collection sewers and ditches, and pressurized sewers and drainage structures, including outfalls through levees of floodwalls. Levees locally called dikes are included in this feature. Floodproofing includes construction activities associated with raising the buildings in the flood zone. Pumping plants are included in the feature "Pumping Plants."

13.

Pumping Plants. This feature includes pumping plants constructed to pass accumulated drainage and seepage water and sewage from the protected area over or through levees and floodwalls.

* Feature
Number

Feature Title and Description

14. RECREATION FACILITIES. This feature includes access roads; parking areas; public camping and picnicking areas, including tables and fireplaces; water supply; sanitary facilities; boat launching ramps; directional signs; and other facilities constructed primarily for public recreational use, including essential safety measures in connection therewith. The latter includes, as appropriate, sheltered anchorage areas for small craft, bathing areas readily accessible and reasonably safe, and safety provisions for visitors and fishermen in the project area. (Boat launching ramps, anchorage areas and beaches should be provided during construction to the extent they will definitely be needed and can be accomplished more economically than at a later date.)
15. FLOODWAY CONTROL AND DIVERSION STRUCTURES. This feature included floodway control and diversion structures to provide for the release of flood waters from streams where discharges exceed flood capacity of the stream, including such items as diversion dams, gated or ungated discharge structures, training walls, stilling basin, and those adjacent embankment sections forming part of the control structure. Construction of channels and levees not forming part of the main control structure, but necessary for operation of such structures is included in the appropriate feature "Channels and Canals" or "Levees and Floodwalls."
16. BANK STABILIZATION. This feature includes revetments, linings, training dikes, and bulkheads for stabilization of banks and watercourse to prevent erosion, sloughing, or meandering. Bank stabilization constructed in navigation channels or in connection with flood control channel improvement is included in the feature "Channels and Canals."
17. BEACH REPLENISHMENT. This feature includes replacement of eroded beaches, for purposes of recreation and shore protection, by direct deposit of materials obtained by dredging or land excavation. *
18. CULTURAL RESOURCES PRESERVATION. This feature pertains to the preservation, recovery, or other mitigation of significant scientific, prehistorical, historical, or archaeological data, buildings, sites, districts,

* Feature

* Number Feature Title and Description

18. con- structures, or objects. This feature covers costs during
tinued: construction and includes excavation, preparation of
areas, recovery of data, movement of artifacts, relics
and objects of antiquity, analysis of data and
preparation of reports thereon, and construction of
cultural facilities.

* 19. BUILDINGS, GROUND, AND UTILITIES. This feature includes
permanent facilities such as operators* quarters,
administration and shop buildings, storage buildings and
areas, garage buildings and areas, community buildings,
local streets and sidewalks, landscaping, and electric,
gas, water, and sewage facilities. Where space in a dam,
powerhouse, or other basic structure is used in lieu of
construction of any of the above-mentioned buildings,
such allocated space is not separated from the basic
structure. Communications systems are included in the
feature "Permanent Operating Equipment" and recreational
buildings in "Recreation Facilities."

20. PERMANENT OPERATING EQUIPMENT. This feature includes all
project-owned operation and maintenance tools and
equipment, such as laboratory, shop, warehousing,
communications, and transportation equipment, and office
furniture and equipment. The cost of installing
sedimentation and degradation measuring facilities,
including the surveys requisite to locating and
monumenting range layouts, is charged to this feature.
The cost of planning the installation of sedimentation
and degradation ranges is charged to the feature
"Engineering and Design." *

30. ENGINEERING AND DESIGN. Engineering and design costs will
be subdivided as provided below, and may be further
identified to the permanent feature of work being
engineered or designed. This optional identification is
applicable to Construction, General, only, and will be
accomplished by using an alpha character in the
subfeature code in accordance with the following:

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* Feature

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Feature Title and Description

30. con- tinued:	<u>Permanent Feature</u>	<u>Alpha Code</u>	<u>Permanent Feature</u>	<u>Alpha Code</u>
	01	A	11	L
	02	B	12 (not in use)	M
	03	C	13	N
	04	D	14	P
	05	E	15	R
	06	F	16	S
	07	G	17	T
	08	H	18	U
	09	J	19	V
	10	K	20	W

30.1 thru Design Engineering.

30.6

(1) This feature includes:

(a) Investigating, planning, preparing preliminary and final designs, estimating costs and benefits, comparing economies of alternative plans of development, and establishing engineering criteria as required for project formulation, including: subsurface exploration; model testing and analyses; sampling, testing and analyzing foundation materials, embankment materials, aggregates, cement, and other construction materials required to facilitate design; analyzing and applying climatological, meteorological, hydrological, geological, and other technical data; coordinating with other agencies and local interests throughout the development, planning and design stages; performing hydrographic and topographic surveying and mapping as required for planning and design. Inherent in surveying and mapping is the coordination with existing maps or surveys; mapping, surveying and taking and analyzing aerial photographs to determine requirements for relocations, clearing, and minimum extent of real estate for operation of project and for recreation; establishing horizontal and vertical control reference points to form bases of surveying needed for construction, relocations, clearing, and real estate acquisition; performing other engineering and architectural analyses, planning and designs; and preparing design memorandums.

(b) Preparing detailed designs, plans, specifications, and contract documents prior to bidding; negotiating for engineering services by private firms, other

* Feature

* Number Feature Title and Description

30.1 thru
30.6 con-
tinued: districts, or others; participating with others in negotiating for relocations and in preparing agreements therefor; reproducing documents for bidding purposes; and preparing Government estimates to compare with bids on new construction.

* (c) Constructibility reviews, including those internal procedures necessary to evaluate the ease with which a design can be built as well as providing for more efficient construction operations. See ER 415-1-11 for additional description. *

* (d) Participation by engineering and design staffs in pre-award activity to acquaint prospective bidders with nature of work, and construction personnel with design.

* (e) Review of engineering and design effort by the construction contractor where contract specifications are expressed in terms of performance standards with certain design details left to the contractor. These details include the review of submittals by the construction contractor of engineering design drawings, calculations, stress diagrams or the like where the "Design Requirements" paragraphs of OCE Guide Specifications require such submittals, and supervision and review of engineering and design effort by the construction contractor where the lack of Government expertise in some unique and/or complex field necessitates a contract specification expressed in terms of performance standards and requiring an engineering and design effort by the contractor. Concrete mixture design and the cost in connection with the development are considered extensions of the final design and are included in this account.

* (f) Participating in modifications of contract agreements, to the extent of providing revised designs, plans, and specifications, and preparing Government cost estimates to compare with contractor*s proposal.

* (g) Determining minimum requirements for acquisition of real estate.

* Feature

* Number Feature Title and Description

* 30.1 thru (h) Performing, by engineering and design staffs, of
30.6 con- regularly scheduled inspections of projects under
continued: construction in order to determine whether field conditions
are as they were expected to be during design; to assist
field personnel in interpreting the plans and specifica-
tions; and to observe, first hand, problems that may not
have been fully evaluated in the original design.

* (i) Supervising and coordinating with private firms,
other district offices, local or state Government agen-
cies, other Federal agencies, owners of facilities to be
relocated, or others in performing any or all of the
preceding functions.

* (j) Damage finally assessed by the contracting offi-
cer against engineering and design contractors for fail-
ure to complete the contracted work within the time
specified in the contract, as a credit offset for addi-
tional expenses incurred by the Government.

(2) Applicable subfeatures will be maintained as
listed below. Also, for projects involving
reimbursable functions, such as for power, water
supply, irrigation, etc., these subfeatures will be
further subdivided to record separately the
engineering and design for:

(a) Each single purpose facility, and

(b) For all joint purpose facilities, to facilitate
equitable distribution of these costs to permanent fea-
tures at the time of transfer to Plant In Service.

* (3) The costs of the real estate portion of the
general design memorandum, and the real estate
design memorandums, planning, mapping, and surveying
required in connection with real estate acquisition
and cemetery relocations will not be charged to
Design Engineering, but will be charged to Lands and
Damages or Relocations, as appropriate. *

Design By Contract

* 30.1 Contractors* Earnings and Government-Furnished Property
(GFP). This subfeature includes contractors* earnings
(including applicable fixed fees) for design engineering

Subfeature
Number

Subfeature Title and Description

- 30.1 con- services performed under Title I of AE contracts and for
tinued: soils investigations, test borings, soils tests, etc.,
under other contracts; and the cost of materials, sup-
plies, equipment, and services furnished by the Govern-
ment without charge to such contractors.
- 30.2 Engineering Supervision and Review (SR). This subfeature
includes all costs incurred by Government forces
technical staff in connection with civil works design
performed by contract after the initial decision to
perform such work by contract. This includes all
applicable elements of cost defined in 30.1- Design
Engineering, above, such as pre-award activities in
development of criteria, negotiating and awarding design
contracts, preparation of design contract documents,
etc., and post-award activities such as technical
administration, supervision, and verification of contract
E&D, including, where appropriate, reproduction of bid
documents, This subfeature also includes all costs
associated with review of and effort involved in
commenting on and resolving contract work.
- * 30.3 Damages Assessed E&D Contractors (Cr). This subfeature
will be credited for the full amount recouped from
engineering and design contractors for ACTUAL damages.
The amount recorded must equal the additional cost
incurred by the appropriation. Liquidated damages
assessed the contractor for failure to complete work
within the time specified by the contract represent a
fine and must be returned to the general fund as a
miscellaneous receipt. *
- Design By Government Forces
- 30.4 This District. This subfeature includes all engineering
and design performed in-house by Government forces
assigned to the field operating activity having primary
responsibility for project execution with the exception
of those costs properly chargeable to subfeatures 30.2,
30.7, 30.8, and 30.9. Also, includes the review of design
effort of construction contractors as defined in item
30.1 thru 30.6(1)(d), above.

Subfeature
Number

Subfeature Title and Description

- 30.5 Other Districts. This subfeature includes all engineering and design performed by Corps of Engineers forces assigned to a Corps field operating activity other than the one having primary responsibility for project execution. Includes all in-house engineering and design services purchased from another Corps field operating activity on a reimbursable basis with the exception of those costs properly chargeable to subfeatures 30.2, 30.7, 30.8, and 30.9. This subfeature also includes the review of design effort of construction contractors by "Other Districts."
- 30.6 Other Governmental Elements. This subfeature includes all engineering and design performed by a governmental element outside the Corps of Engineers. This subfeature will reflect all costs related to engineering and design purchased from another governmental element (MIPR, Interagency Agreement, etc.). Includes all costs of the nature described in 30.4, above.
- 30.7 Reconnaissance and Detailed Project Reports. This sub-feature includes the costs of preparation of Reconnaissance and Detailed Project Reports under special continuing authorities, such as: small flood control projects, Section 205 of 1948 Flood Control Act as amended by PL 685, 84th Congress; small navigation projects, Section 107 of 1960 R&E Act; snagging and clearing projects for flood control, Section 2 of 1937 Flood Control Act as amended by Section 208 of 1954 Flood Control Act; and emergency bank protection projects, Section 14 of 1946 Flood Control Act. Certain costs incurred and recorded herein are considered fully federal. Other costs may be subject to cost-sharing requirements. Local subdivision of this account is authorized, as necessary, to separate those costs fully borne by the federal government, from those subject to cost-sharing provisions. *
- * 30.8 Value Engineering. A separate subfeature will be maintained for each value engineering action, including value engineering change proposals (VECP*s) submitted by contractors, identified with the related construction project. Where projects are subject to cost-sharing, or reimbursable requirements, separation by project elements may be needed to charge the benefitting sponsor(s) for their share(s). *

Subfeature
Number

Subfeature Title and Description

30.9 Real Estate Activities - Local Cooperation - Compliance by Local Interests. This subfeature includes costs incurred on real estate activities on projects where no Government land acquisition is involved. Charges will include Government costs, in connection with lands required to be furnished by local interests, such as records search, appraisals, and field inspections to assure compliance by local interests in the provision of local requirements for a project.

* 30E-- Programs and Protect Management. All costs pertaining to project and programs management activities related to work which is under engineering and design for which a construction contract has not been awarded. Cost charged to this subfeature may be further subdivided as necessary to maintain adequate records.

31--* SUPERVISION AND ADMINISTRATION (GLA 107, 171, 117.1, 117.2, 117.3 AS APPROPRIATE). The subfeatures maintained under this feature will be subdivided to accumulate separately the supervision and administration costs incurred which are applicable to all activities performed by contract and the costs incurred which are applicable to such work performed by hired labor. These include: studies and analyses of plans and specifications and conferences of construction staffs to establish construction sequence, etc., with design personnel to become familiar with design requirements, participation of construction staffs in pre-award activities to acquaint prospective bidders with the nature of work; participation of construction staffs in performance of technical portion of pre- award survey; post-award administration of construction contracts; award and administration of contracts which provide for supervision and inspection; assure conformance to the specifications by performing quality assurance inspections of the construction work; review of drawings, manuals, catalog cuts, and other information submitted by the construction contractor; conferences with the contractors to coordinate various features of the

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Subfeature Title and Description

* 31--*
continued project and enforce compliance with schedules; quality assurance sampling and testing during construction phase of subsurface and construction materials to determine their suitability and compliance with plans and specifications; negotiation with contractors on all contract modifications, including preparation of all contract documents required therefor, and preparation of Government estimates on those contract modifications that do not require preparation of revised design, plans and specifications; estimate quantities, determine periodic payments to contractors, and review and approval of contract payments, including any measures required therefor by Government forces; construction staff*s review and approval of construction schedules and progress charts, as prepared by contractors; preparation of progress and completion reports; warranty enforcement; technical management by the Technical Manager; project office operations; management of construction contractor disputes and claims excluding extraordinary costs (i.e., expenses such as expert witnesses, subsurface exploration, etc.) related to defending against contract claims; construction contract administration not otherwise identified above; damages assessed other than E&D contractors, when finally determined by the contracting officer as a credit offset for additional expenses incurred by the Government for the performance of supervision and administration; and construction phase contract specific programs and project management.

31A-* Protect Office S&A. This subfeature includes all of the cost incurred at the project/resident office which is directly engaged in performing the functions outlined for Feature 31. When project office resources are utilized to perform work as outlined under Feature 30, Engineering and Design, the costs thereof will be charged to Feature 30. When project office resources are utilized to perform extraordinary work associated with contractor claims the costs thereof will be charged to the benefitting direct construction

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<u>Subfeature Number</u>	<u>Subfeature Title and Description</u>
* 31A-* continued	feature (02-20). Cost charged to this subfeature may be further subdivided as necessary to maintain adequate records, however, as a minimum they shall be subdivided as follows:
31A1*	<u>Protect Office Operations.</u> Construction field office operations including all activities and costs of office operation and maintenance including motor pools, hired labor for office maintenance staff but no hired labor for performing the other functions outlined for Feature 31 above.
31A2*	<u>Protect Office Other S&A.</u> All other project office costs incurred in performing the functions outlined for Feature 31.
31B-*	<u>Area Office S&A.</u> All costs pertaining to the functions outlined for Feature 31 above incurred in an area office for the project. When area office resources are utilized to perform work as outlined under Feature 30, Engineering and Design, the costs thereof will be charged to Feature 30. When area office resources are utilized to perform extraordinary work associated with contractor claims the costs thereof will be charged to the benefitting direct construction feature (02-20). Cost charged to this subfeature may be further subdivided as necessary to maintain adequate records.
31C-*	<u>District Office S&A.</u> All costs pertaining to the functions outlined for Feature 31 above incurred by district office personnel when providing direct services to the project. When district office resources are utilized to perform work as outlined under Feature 30, Engineering and Design, the costs thereof will be charged to Feature 30. When district office resources are utilized to perform extraordinary work associated with contractor claims the costs thereof will be charged to the benefitting direct construction feature (02-20). Cost charged to this subfeature may be further subdivided as necessary to maintain adequate

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- * 31C-* records, however, as a minimum they shall be continued subdivided as follows:
- 31C1* Technical Management by Construction Technical Manager. All costs pertaining to construction phase technical management performed by the District Construction Function*s technical manager assigned to the project.
- 31C2* District Office Other S&A. All other District Office direct S&A costs.
- 31D-* Damages Assessed Contractors. This subfeature will be credited for the full amount of damages (actual or liquidated) finally assessed by the contracting officer against other than E&D contractors for failure to complete the contracted work within the time specified by the contract and for liquidated damages assessed any contractors under the Work Hours Act of 1962. The balance will be treated as a reduction in the supervision and administration costs of the project and not as a reduction in contractor*s earnings applicable to other specific features. Credits to this subfeature may be further subdivided as necessary to maintain adequate records, however, as a minimum they shall be subdivided as follows:
- 31D1* Liquidated Damages. Liquidated damages finally assessed by the contracting officer against other than E&D contractors for failure to complete the contracted work within the time specified by the contract and for liquidated damages assessed any contractors under the Work Hours Act of 1962.
- 31D2* Other Damages. Actual damages finally assessed by the contracting officer against other than E&D contractors for failure to complete the contracted work within the time specified by the contract.
- 31E-* Construction Phase Programs and Project Management. All costs pertaining to contract specific construction phase project and programs management activities related to awarded contracts. Cost not related to construction

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Subfeature
Number

Feature Title and Description

* 31E- continued	contract specific activities for awarded contracts will not be charged to this subfeature. Cost charged to this subfeature may be further subdivided as necessary to maintain adequate records.
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* 31.6 Reserved for Future HQUSACE Use *

d. Descriptions of Distributive, Miscellaneous, and Reconciliation Accounts. (General Ledger (GL) Control Accounts are indicated after principal cost accounts below.)

- 36.1 Prepayments to Other Government Agencies (GL 116.1). This account reflects the status of advance payments made to another agency from project funds. A separate account will be maintained for each agency. It will be debited with the amount of advance made. On the basis of cost or receiving reports, the account will be credited and the appropriate cost or expense account debited with the value of services or property received. It will also be credited with any unused balance of an advance returned by the agency.
- 36.2 Reserved for Future HQUSACE Use
- 36.3 Other Advances (GL 116. 3). This account reflects the status of advances from project funds, other than those accounted for under Accounts 36.1 and 36.2 including advances to the Revolving Fund of the same or another district. A separate account will be maintained for each office or agency to which an advance is made. It will be debited with the amount of advances made. On the basis of cost or receiving reports, or billing from the Revolving Fund of the same district, the account will be credited and the appropriate cost or expense account debited with the value of services or property received. It will also be credited with the balance of advance returned.
- 36.4 Real Estate - Relocation Assistance - Loans to Profit and Nonprofit Organizations (GL 116.4). This account reflects the status of loans made under Section 215, P.L. 91-646 to profit or nonprofit organizations. A separate account will be maintained for each loan. The account will be charged for loans made and credited for repayment. Any interest should be treated as Miscellaneous Receipts.

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<u>Feature Number</u>	<u>Title and Description</u>	
* 38.1	Reserved for Future HQUSACE Use	
38.2	Reserved for Future HQUSACE Use	
38.3	Reserved for Future HQUSACE Use	*
39.	<u>UNAPPLIED ADVANCES FOR ACCRUED COST (GL 107 and 171)</u> . This feature will be debited with estimated end-of-the-month cost distributions representing payments due to other appropriations or projects and credited with the estimated cost distributions representing amounts due from other appropriations or projects. Posting media will be ENG Form 4480 (Auto) (COEMIS - Accounting Entry/Reference Document), representing accrued expenditures or receivables as appropriate. A separate account will be maintained for each appropriation or project to which accrued cost distributions are charged or credited. Prior to closing cost accounts for the month, these accounts will be debited with the actual cost distributions due from, and credited with actual cost distributions due to each applicable appropriation or project. Posting media will be ENG Form 4480 (Auto). The balance of this account will either be closed out by use of ENG Form 4480 (Auto) as of the beginning of each following month, or it may remain open and the balance taken into consideration in arriving at the estimated cost distributions to be recorded at the end of the following monthly accounting period.	*
40.	<u>UNDISTRIBUTED JOB-SITE LABOR (GL 107 and 171)</u> . This feature includes the estimated labor costs accrued to the end of the month for "job-site" employees for which	

Account
Number

Account Title and Description

40. distribution to the features or oiner accounts is impracticable prior to closing cost accounts for a monthly accounting period. The charges to this account will be reversed at the beginning of the following month.
41. STORES (GL 107 and 171). This account includes the cost of unused project owned common materials and supplies acquired for construction activities. The account is charged with the cost of items received in stock and credited with the cost of items issued from stock.
42. UNAPPLIED PAYMENTS TO CONTRACTORS (GL 107 and 171). This account includes payments to contractors in advance of the performance of work or service and will be subdivided by contractors, and further by methods of application of the payments, where appropriate. in the case of a construction type contract, this account will be debited or credited in the amounts of the increases or decreases in such advances as shown on the payment estimates. In the case of a payment to the owner of a utility line constructed to furnish service to a project, the portion which will not be recouped, if any, will be amortized to Account 50.5 Construction Facilities - Operation and Maintenance Expense; while the subaccount representing the amount subject to recoupment will be credited in the amounts of deductions in bills for services rendered, the full amounts of such bills being charged to accounts chargeable with the utility service. In the event a balance of the recoupable amount remains upon the transition of the project to the operation and maintenance phase, that balance will be transferred as an unfunded transaction by debiting the General Ledger Account 133.1 Transfers of Cost or Property - Active Projects, for construction, and crediting a like account for operation and maintenance. The transfer will also be credited to subsidiary Account 42 (GL 107 Construction, General) and debited to Account 642 (GL 179 O&M, General).
- * 48. LONG-TERM RECEIVABLES. This account will include the balance of long-term installment contracts receivables, such as for excess property, for purchase of water supply storage, or for such other purposes as is specifically authorized by the Chief of Engineers. *

Account
Number

Account Title and Description

49. CLAIMS RECEIVABLE (GL 114). This account reflects the balance of claims or receivables which may not be collectible because of pending or subsequent litigation or adjudication or other reasons. This account will be debited with the amounts of such claims. It will be credited with amounts of claims cancelled or reclassified from claims receivable to accounts receivable.
50. CONSTRUCTION FACILITIES (GL 107 and 171).
- 50.1 Assets. Accounts will be maintained under this heading to represent (1) the costs, credits, and undepreciated value of each item or group of like items of construction plant and tools and equipment, and temporary construction facilities; (2) the costs, amortizations, and unamortized balance of the costs of mobilization and demobilization of construction plant and tools and equipment; and, where applicable, (3) the costs, amortizations and amortized balance of the costs of transfer of temporary facilities to the project and preparation for removal therefrom. The amounts of depreciation of both construction plant and temporary, construction facilities, and the amounts of the amortization of costs of transfer and removal of temporary construction facilities will be charged to appropriate accounts under 50.5 Operation and Maintenance Expense. The amounts of depreciation of tools and equipment and the amounts of amortizations of the costs of mobilization and demobilization of construction plant and tools and equipment will be charged to project feature, subfeature, or other accounts, as appropriate.
- 50.5 Operation and Maintenance Expense. Subdivisions of this account will be maintained to accumulate the operation and maintenance costs, including depreciation and amortization charge-offs, of the facilities carried in Account 50.1, except that depreciation of tools and equipment and amortization of the costs of mobilization and demobilization of construction plant and tools and equipment will be charged to project feature, subfeature, or other accounts directly from Account 50.1. A subaccount will also be included for the amortizations of unrecoverable considerations paid to owners of utility lines constructed to furnish service to the proj

Account
Number

Account Title and Description

- 50.5 ect. Any income resulting from the operation of construction facilities, such as rents for temporary quarters, townsites. sale of temporary utility services, etc., will be credited to Accounts 50.8 and 50.9, as applicable. Included as subdivisions of Account 50. 5 are also Plant Rental, and Plant Operation accounts which will be maintained for project-owned plant in the manner as described for the Revolving Fund, except that distributions of such costs are not sales. The total net remaining balances of account series 50. 5 and 50.8 will be distributed on an equitable basis to permanent work not more frequently than at the close of each fiscal year, except in cases of facilities which can be charged off currently on the basis of production units (e. g., mobile and floating plant, concrete production), or when the total costs applicable to a completed feature or subfeature is required to be determined. The balance in Account 50. 9 will not be distributed to permanent work except at time of completed work transfer to Plant In Service. At that time, an equitable amount applicable thereto will be transferred and included as a separate item in col. 6, Other Distributive Costs, provided in para 8-4h(2)(a), this manual. The following subaccounts are prescribed; others will be set up under the 50. 5 series, as warranted under each project.
- 50.7 Warehouse Operation. This account includes the cost of operating and maintaining the project warehouse in connection with the receipt, storage, and issue of material, and supplies. It also includes charges for equipment used in moving and handling materials when assigned to the service of the warehouse. The pay and expenses of employees engaged in inspecting major classes of material, such as cement, will be charged to Supervision and Administration. Cash discounts on purchases of stock and adjustments of a minor nature which do not distort the unit cost of stock items are charged to this account. The costs accumulated in this account are absorbed into the cost of the work performed and credited to this account by applying an adequate percentage to the issue price of stocks requisitioned from the warehouse.

* Subfeature	
* <u>Number</u>	<u>Subfeature Title and Description</u>
* 50.8	<u>Repayments and Cost Distributions (Cr)</u> . Subdivisions of this subfeature will be maintained to record distribution on charge-offs and repayments resulting from the operations of construction facilities.
* 50.9	<u>Miscellaneous Receipts (Cr)</u> . This subfeature includes income received incident to construction facilities activities which, when collected, will be deposited to the general funds of the U. S. Treasury. Contra debit will be to Feature 94, Funds Returned to U. S. Treasury - Corps of Engineers (Dr).
* 51.	<u>OPERATION AND MAINTENANCE EXPENSE DURING CONSTRUCTION (GL 107)</u> . The subfeatures hereunder Include the direct costs Incurred in connection with the operation and maintenance of permanent features, including the training of operating personnel, and income derived from operation and maintenance activities during construction. The total net balance in Subfeatures 51.1 thru 51.26, 51.3, and 51.8 will be distributed to the permanent features not more frequently than the close of each fiscal year, except in cases where it is necessary to determine the total costs applicable to a feature or subfeature. The balance in Subfeatures 51.4, 51.91, and 51.92 will not be distributed to permanent work except at time of completed work transfer to Plant In Service. At that time, an equitable amount applicable thereto will be transferred and included as a separate item in col. 6, Other Distributive Costs provided in para 8-4h(2)(a).
* 51.1	<u>Real Estate - Leasing Program</u> .
51.12	<u>Inleasing - Non-Recruiting Facilities</u> . Includes all costs, including contractual services, directly involved in acquisition of leaseholds by negotiations, condemnation or assignment from GSA (except for recruiting facilities). Includes ownership data, preparation of maps and descriptions, negotiations and related work for new leases; supplemental agreements, renewals; restorations under lease provisions; condemnation petitions and declarations of taking; and space requests to GSA. Also, includes preparation of plans, estimates, etc., for initial alterations to leased facilities. *

* Subfeature
Number

Subfeature Title and Description

- 51.13 Relocation Assistance (PL 91-646). Includes all costs incident to providing relocation assistance and advisory services to displaced owners and/or tenants, including processing of applications for relocation payments and processing appeals.
- 51.14 Disposals. Includes all costs, including contractual services, involved in planning and accomplishing the disposition of real property and components thereof by sale, transfer, etc. Includes environmental, historical and archaeological review, survey, and recommendation; preparation of maps, screening, advertising or waiver thereof, preparation and distribution of bid documents, negotiations, preparation and execution of disposal documents; sales contract administration; responses to requests for disposal of real property or components thereof.
- 51.15 Relocation Assistance Payments (PL 91-646). Payments to owners and tenants for relocation expenses and other losses and damages incurred as a direct result of moving occasioned by acquisition of land; other payments or expenses incurred under Sections 205, 206, and 215, PL 91-646. Dollar costs are to be shown as of the time payments accrue.
- 51.16 Rents. Initial Alterations and Restorations. Payments by the Corps to lessors or their legally constituted representatives for use of real property by DA under lease, including Army National Guard and GSA SLUC costs and rents and SLUC costs for DOD recruiting space. Payments only of predetermined amounts for suspending the rights of third parties, pursuant to Act of Congress approved 9 July 1942, 56 Stat. 500 (rights of ranchers to graze cattle on certain areas of public domain); costs of construction of initial alterations of leased facilities effected by the Government or payments for initial alterations of leased facilities effected by lessors or their legally constituted representatives to meet the needs of the using service; costs of restoration effected by the Government, payments for restoration of leased facilities, effected by lessors or their legally constituted representatives, or payments in lieu of restoration. Dollar costs are to be shown as of the time payment accrue.

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* Subfeature
Number

Subfeature Title and Description

51.2 Real Estate Management Services Expense. This subfeature comprises grants, compliance and utilization inspections, and real estate records, reports, audits, and Federal jurisdiction.

51.21 Compliance Inspections - Major. Includes cost of all effort incident to performing inspections of property granted to others for purposes such as commercial concessions, industrial uses, public park and recreation, quasi-public and group camp use, fish and wildlife habitat management, selected agricultural and grazing uses and reconveyance clauses/restrictions in deeds requiring at least annual inspections to assure compliance with terms and conditions of the grant. Includes preparation of reports, determination of compliance after vacation of property subsequent to expiration or revocation of grant, and corrective measures where noncompliance is noted.

51.22 Compliance Inspections - Minor. Includes the cost of all effort incident to performing inspections of property granted or reserved to others for purposes such as road, street, waterline, powerline, and communication line rights-of-way and other uses covered by easements licences and permits that do not require an annual inspection to assure compliance with terms and conditions of grants. Includes report preparation, determination of compliance after vacation of property subsequent to expiration or revocation of grant, and corrective measures where non-compliance is noted.

51.23 Utilization Inspections - Major. Includes the cost of all effort incident to performing inspections of real property under the control of or subject to service agreement with the Corps where changes in utilization are known to occur frequently and substantially so as to require annual determination of proper utilization. Includes E.O. 12348 and E.O. 12411 surveys, and Bureau of Lang Management (BLM) withdrawal reviews as applicable, and preparation of reports related to property utilization.

51.24 Utilization Inspections - Minor. Includes all costs related to effort incident to performing inspections of recruiting offices, steam gage stations, radio operator

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* Subfeature
Number

Subfeature Title and Description

- 51.24 con- sites, all other real property under the control of the
tinued: Corps as well as property subject to utilization
inspections under Memorandums of Agreement with other
Federal agencies where utilization inspections are
required on a less than annual frequency.
- 51.25 Outgrants - Major Includes all costs associated with
efforts, including contractual services, directly or
incident to granting the use of real or personal property
to others or denial thereof, such as commercial conces-
sions, industrial uses, public parks and recreation,
quasi-public and group camp use, fish and wildlife
management, complex agricultural and grazing uses,
military maneuver operations, roads and utilities asso-
ciated with relocation contracts and situations where
availability determinations must be made and mineral
lease review. Includes the cost of environmental,
historical and archeological reviews, surveys, and
recommendations; preparation of management plans, review
of master plans, supplements and appendices; screening
with other Government agencies where appropriate,
advertising, preparation and distribution of bids/
proposals, mapping, negotiations, preparation and
execution of outgrants, renewal, extension, and
cancellation/termination documents, review of development
plans and third party subgrants, responses to requests
for use of real or related property; review of recreation
cost-share, water storage contracts and application for
mineral leases.
- 51.26 Outgrants - Minor. Includes all costs associated with all
efforts related to outgranting the use of real or
personal property to others, or the denial thereof, for
purposes such as waterlines, powerlines, conunication
lines, hay and grazing purposes, roads, streets, and any
other such uses where formal advertising is waived or
considered not beneficial to the Government, as well, as
requests to drill for oil or gas on government-owned
property where no oil or gas lease is required. Includes
environmental review unless categorically excluded,
survey and recommendation; mapping, negotiations, prepa-
ration and execution of outgrants, renewal, extension and
cancellation/termination documents and responses to
request for use of real or related personal property. *

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* Number

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- 51.3 Other Operation and Maintenance Expenses. Includes such items as cost of operating manuals and instructions, training of operating personnel, power operations, disposal costs pertaining to salvage of miscellaneous construction materials, etc. Subdivisions may be established as warranted.
- * 51.4 Revenues Derived from Outleasing (Grants) Returned to States. Includes amounts for payment to states from receipts credited to 965090. Receipts from leases of Lands Acquired for Flood Control, Navigation, and Allied Purposes (para 6-17). Contra credit will be to Sub-feature 91.3 (GL 133.413) Transfers of Cost or Property (Net) - Payments to States.
- 51.5 Audits. Includes all cost related to the preparation of real estate audit assemblies such as; verification and authentication, by tract, each real estate activity required in connection with acquisition, relocation, extinguishment of outstanding rights, land interchange, acquisition or subordination of third party interests, deficiency awards, disposal, etc.
- 51.6 Timber Harvesting. Includes all administrative costs incurred in connection with timber harvesting program, such as contract administration, inspection, and staff supervision of production and harvesting of timber. Reimbursements will be credited to Subfeature 51.92, Other Income (Cr).

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* Subfeature	
* <u>Number</u>	<u>Subfeature Title and Description</u>
51.8	<u>Income - Repayments and Cost Distributions.</u> Subdivi- sions of this subfeature will be maintained as warranted to record repayments and cost distributions in connection with operation and maintenance activities during construction, excluding real estate management income which is to be recorded In Subfeature No. 51.91, and other miscellaneous receipts to be recorded In Subfeature No. 51.92.
51.9	<u>Income - Miscellaneous Receipts.</u>
* 51.91	<u>Real Estate Management Income.</u> This subfeature is credited with income derived from the issuance of grants and licenses for the use of land. Contra debit will be to Feature 94, Funds Returned to U. S. Treasury - Corps of Engineers (Dr).
* 51.92	<u>Other Income.</u> This subfeature includes income resulting from operation and maintenance activities during construction other than real estate management Income which, when collected, will be deposited to the general fund of the U. S. Treasury. Contra debit will be to Feature 94, Funds Returned to U. S. Treasury - Corps of Engineers (Dr).
* 52.	<u>SURVEYS AND LAYOUTS.</u> This feature includes costs of detailed construction layout and as-built drawings not directly applicable to specific features; and surveys and monumentation for record purposes. This feature will be distributed on an equitable basis to permanent work not more frequently than at the close of each fiscal year, except in cases where it is necessary to determine the total costs applicable to a feature or subfeature. Surveys for design purposes will be included in Feature 30, Engineering and Design.
* 53.	<u>REAL ESTATE ADMINISTRATIVE ACTIVITIES.</u> Includes the cost of all real estate effort of a general nature, not chargeable to a specific feature, i.e., replies to Congressional and public inquiries of a general nature; investigating and processing claims for damages; processing permanent change of station applications; evaluation of requests for acquisition of exclusive legislative jurisdiction; participation in mobilization

* Feature

Number

Feature Title and Description

53 con-
tinued:

exercises; review of Public Notices, reports, etc.; records maintenance; programming; office administration and other like items.

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NOTE: The following features, as appropriate, will be maintained in the cost accounts for each construction project.

61.

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PROVISION FOR DEPRECIATION AND AMORTIZATION, PLANT IN SERVICE (CR) (GL 102). This valuation feature is used to record the amount of depreciable plant in service of multiple purpose projects and amortization of intangible plant in service of such projects. This feature will reflect depreciation and amortization applicable to facilities such as specific power, navigation, flood control, etc., and joint facilities.

65.

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PLANT PROPERTY? AND EQUIPMENT IN PROCESS OF RETIREMENT (GL 168.1). This feature will be used to record the cost of all property being retired, transferred from general ledger account 101.12.

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71.1

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Undistributed Interest During Construction (GL 107). This subfeature includes the interest during construction which is applicable to the construction Work In Progress on multiple purpose projects. Currently this account will be charged for the applicable portion of the interest on the Government*s investment In construction Work In Progress. When features, or parts thereof, are completed and transferred to Plant In Service accounts, the applicable Interest will be charged to the Plant In Service accounts and this account credited.

71.2

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Interest Expense (Rehab. - Gross) (GL 171). This subfeature will be charged with the gross annual interest chargeable to operations of multiple purpose projects in connection with work performed under major and minor rehabilitation programs. Contra credit will be to Feature 92. Sub-division of this account will be maintained to reflect the allocation of Interest expense to the prime functions (purposes) of the project.

<u>Subfeature Number</u>	<u>Subfeature Title and Description</u>
71.3	<u>Interest Expense (Rehab.) Charged to Construction (Cr)</u> (GL 171). This subfeature will be credited with the amount of interest expense, charged to subfeature 71.2 which is applicable to additions to multiple purpose projects which will be capitalized upon completion of the particular rehabilitation job. Contra debit will be to subfeature 71.1. Subdivision of this subfeature will be maintained to reflect the allocation of interest expense to the prime functions (purposes) of the project.
78.	<u>WORK IN PROGRESS TRANSFERRED TO PLANT IN SERVICE (GL 101)</u> <u>Reserved for COEMIS see COEMIS USER*S MANUAL FOR</u> <u>DESCRIPTION AND APPLICATIONS).</u>
80.-	<u>INCOME AND CREDITS TO OPERATIONS - REHABILITATION.</u>
80.4-	<u>Retirement Receipts - Multiple Purpose Projects (Cr)</u> (GL 108.3). The subfeatures under this caption will be with the receipts from retirement, under minor and major rehabilitation programs, of multiple purpose project property.
80.41	<u>Fee Land Cr.</u> This subfeature will be credited with income from the sale of land with or without standing timber or crops.
80.42	<u>Buildings and Improvements (Cr).</u> This subfeature will be credited with income from the sale of buildings and Improvements in place (including equipment) to be removed by the purchaser.
80.43	<u>Other Disposal Receipts (Cr).</u> This subfeature will be credited with income from disposals not included in Subfeatures 80.41 and 80.42. It will be further subdivided as warranted.
* 80.5	<u>I.W.W. COLLECTIONS.</u> Reserved
81.	<u>UNEARNED INCOME ON LONG-TERM CONTRACTS (GL 144).</u> This feature is the offsetting liability account representating the balance ultimately due for long-term installment contracts which have not been earned, and have not been billed to purchasers.

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Feature Title and Description

87. ABANDONED AND RETIRED PROPERTY (Other than Multiple Purpose Projects) (GL 132). This feature Includes the cost of property retired rom other than multiple purpose projects. Detailed guidance for the use of this feature Is contained in the description for General Ledger control account 132 as presented in paragraph 2-2.
88. TRANSFERS FROM WORK IN PROGRESS (Cr) (GL 107) (Reserved for COEMIS see COEMIS USER*S MANUAL FOR DESCRIPTION AND APPLICATION).
89. NON-FUNDED CONTRACTOR*S EARNINGS (GL 142). This feature is credited with the amount of estimated earnings, in excess of a continuing contract monetary limitations, charged to the feature accounts for work performed by the contractor at his own risk.
90. EXPENDITURES - PRIOR YEARS (GL 131.241). This feature includes the net amount of expenditures (accrued expenditures less reimbursements) for prior fiscal years.
- 91.- TRANSFERS OF COST OR PROPERTY (Net) (GL 133.11). This feature includes the costs transferred to or from civil projects where such transfers are made on a non-funded basis.
- 91.1 (Reserved)
- 91.2 Other Transfers. This subfeature is used to record all transfers of cost to or from civil projects on a non-funded basis for which a specific subfeature is not provided.
- 91.3 Payments to States. This subfeature is used to record the ion o t e proceeds derived from the outlease of lands acquired for flood control, navigation and allied purposes returned to states at the end of each fiscal year.
- 91.4 (Reserved)
92. INTEREST ON GOVERNMENT INVESTMENT (Cr) (GL 134). This feature includes the total interest accrued on the Government Investment in multiple purpose projects.

Feature
Number

Feature Title and Description

93. INCOMPLETE REHABILITATION WORK (Cr)(GL 107 or 171). This feature includes all applied costs for operations, maintenance of project plant, depreciation and amortization expense, Interest expense on remaining investment in projects, interest expense on net investment charged to construction, payments made to states from grant revenues, and for retirement work on other than multiple purpose projects. (Reserved for COEMIS.)
94. FUNDS RETURNED TO U. S. TREASURY BY CORPS OF ENGINEERS (DR) (GL 113.1 and 135.1). This feature will be debited with the amount of any income or earnings collected by the Corps and intended to be covered into the General Fund or a Special receipt account of the U. S. Treasury, and not to the credit of an appropriation.

Feature * <u>Number</u>	<u>Title and Description</u>
95.	<u>FUNDS RETURNED TO U. S. TREASURY BY OTHER GOVERNMENT AGENCIES (Dr) GL 113.1 and 135.2</u>). This feature includes the total amount of funds, relating to Corps of Engineers projects, collected for deposit in the U. S. Treasury by other Government agencies. Such deposits may be for the account of the Corps based on agreement between the Corps and the agencies concerned; for allocated revenue from multiple purpose projects; or for income to the Government derived from the use of Corps projects by private interests based on agreements between other Government agencies and the private interest involved (e.g., Federal Power Commission Licenses). Necessary arrangements with the agencies concerned for obtaining the financial data, with respect to the sale of power and similar revenues of multiple purpose projects, will be initiated by the Chief of Engineers. Data covering income from all other sources will be obtained by the District Commander from the nearest Regional Office of the agency involved. The cost feature will be maintained in a manner to permit identification of the agencies involved.
96.-	<u>NONREIMBURSABLE COSTS</u> . This feature includes the net costs (expenses less income) of prior fiscal years and year-end entries of the current fiscal year, transferred from for operational activities. The following subfeature items are prescribed for this feature: 96.1 Operation and Maintenance (GL 136.11) 96.2 Net Gain or Loss on Retirement of Land (Multiple Purpose Projects) (GL 136.6)
97.-	<u>STATUS OF COST RECOVERY - REIMBURSABLE COSTS</u> . This feature includes the accumulated net recovery of project costs for reimbursable or revenue producing purposes such as power, irrigation, water supply, etc. Elements of cost included are operating and maintenance income and expense, depreciation and amortization of plant in service, miscellaneous non-operating income, and gain or loss on retirement of land.

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- 97.1 Results from Operations (GL 137.1). This subfeature includes the net cumulative balance, either debit or credit, of net income of projects resulting from reimbursable or revenue producing operations, such as electric power, irrigation, water supply, etc.
- 97.2 Net Gain or Loss on Retirement of Land (Multiple Purpose Projects)(GL 137.2). This subfeature includes the net amounts relating to retirement of fee owned land allocated to reimbursable project purposes.
- 97.3 Investment Recovery on Non-Multiple Purpose Projects (GL 137.3). This subfeature includes the net amounts relating to expense and/or income resulting from a partial repayment of the federal investment in non-multiple purpose projects.
98. ADVANCES RECEIVED FOR OPERATION AND MAINTENANCE (Cr) (GL 143). This feature includes the amount received in advance for operations and maintenance, including contributed or advanced funds and securities deposited in escrow.
99. CONTRIBUTIONS IN AID OF CONSTRUCTION (Cr) (GL 138.1). This feature includes net donations from states, municipalities, Government agencies or others for construction purposes.
- * 99.1 Work In Progress for Others - Refunds (GL 117.1). This feature reflects the unbilled amount of work performed for others with project funds, subject to repayment to be accounted for as appropriation refunds. A separate account will be maintained for each agency. These accounts will be credited with the amounts of pertinent bills rendered to the customers.

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<u>Sub feature Number</u>	<u>Title and Description</u>
* 99.2	<u>Work In Progress for Others - Appropriation Reimbursement Activity (GL 117.2)</u> . This feature reflects the unbilled amount of work performed for others with funds made available by appropriation reimbursement apportionment, subject to repayment to be accounted for as appropriation reimbursements. A separate account will be maintained for each agency, firm, or individual. These accounts will be credited with the amounts of pertinent bills rendered to the customers.
99.3	<u>Work In Progress for Other Corps of Engineers Activities - Reimbursable (GL 117.3)</u> . This feature reflects the unbilled amount of work performed for other Corps of Engineers (CE) activities (District, Divisions, etc.) with available funds, subject to repayments (to be accounted for as appropriation reimbursements) under the provisions of properly executed and accepted DD Form 448 (Military Interdepartmental Purchase Request) from other CE activities. A separate account will be maintained for each order received. The accounts will be credited with the amounts of all bills rendered to the ordering activity.

*

* e. Work Order Cost Accounts - Permanent Features 01--- through 20---. Cost accounts will be maintained for all construction Work In Progress on ENG Form 3012 (Work Order Cost Account) or ledger ENG Form 17A (Cost Sheet - Miscellaneous). A separate sheet will be used for each work order issued or for the minimum detail of features, subfeatures, etc.. included in the programming document for each project. If hired labor, as well as contract work is involved, a separate ENG Form 3012 or ENG Form 17A will be set up for each. The procedures for accounting for costs by work orders are contained in Chapter 6 of this regulation. The costs or construction contracts, hired labor work, and government furnished materials and services will be allocated as incurred to the appropriate columns of ENG Form 3012, which is designed to meet the requirements for reporting in accordance with the budget structure. The explanation of the elements of costs to be recorded in the various columns of the forms follows:

(1) Construction Contract (Col. 1). Includes contractor*s earnings under the construction contract, and contracts for fabrication and installation of equipment purchased for a specific purpose and which can only become an integral part of a particular identified component, e.g., turbines, generators; gates, etc. Special care will be taken to insure correct citation of contract number in Source of Entry and particulars column on ENG Form 3012. In case more than one contract is entered into on a single feature; subfeature, etc., the first column on ENG Form 3012 will not be used, but ledger ENG Form 17A will be used with a column for each contract properly identified by contractor*s name and contract number to reflect earnings by individual contract.

(2) Hired Labor (Col. 1). Includes labor cost of employees actually engaged in construction work at the project site.

(3) Government-furnished Materials and Services (Col. 2). Includes costs of all materials and supplies, regardless of method of procurement, including miscellaneous stock items, services furnished contractors as outlined in the provision of the contract, value engineering, and travel expense of employees whose labor is costed as provided in (2) above. This cost element will be maintained in the minimum breakdown required for work order cost accounts.

(4) Construction Facilities (Col. 3). Includes prorated charge offs of operation and maintenance of construction facilities to specific work orders. The amounts entered in this column will include costs of rental of equipment, as well as the operators salary and all attendant costs.

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* (5) Planning, Engineering and Design (Col. 4). This element of cost will be linked to the permanent construction feature (01--- through 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.

<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

*

(6) Surveys and Layouts (Col. 5). Includes the costs of detailed construction layout directly applicable to specific features. It also includes costs of detailed construction layout, surveys, and monumentation for record purposes, and as-built drawings distributed from Account 52 Surveys and Layouts.

* (7) Supervision and Administration (Col. 6). This element of cost will be linked to the permanent construction feature (01--- through 20---) to which they are related by entry of the appropriate alpha character in the fifth 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 supervisory and administration costs which pertain to the project as a whole rather than specific features. Such costs will be distributed to individual 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--- (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

*

(8) Other Distributive Costs (Col. 7). This will include distributive costs not otherwise provided for. For accounts other than permanent feature accounts (except Lands and Damages), ENG Form 17A is usually more adaptable and should be used in all cases where ENG Form 3012 is not suitable. All cost ledger sheets will have indicated thereon the applicable general ledger control account number.

f. Cost Subsidiary Accounts for Rehabilitation. Cost accounts will be established for each Construction, General project for rehabilitation jobs within the framework of the preceding uniform cost account classification on the basis of programming documents and/or approved ENG Form 3013 (Work Order/Completion Report). All cost accounts will be maintained on ENG Form 17A or ENG Form 3012.

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g. General Ledger Controls.

* (1) Permanent Features and Subfeatures. Cost subsidiary accounts maintained for the applied costs to permanent features 01--- thru 31--* are controlled by General Ledger Account 107 for construction Work in Progress, i.e., General Construction - Authorized Design and Construction; and Construction, Mississippi River and Tributaries, during the period of design and construction and/or prior to construction completion and transfer from Work In Progress as provided in subparagraph 8-4h. For construction projects not involving power, transfers of completed costs will be made in the general ledger to the appropriate 101 Plant In Service account when the entire project *

or separately authorized modification is completed. The completed work order cost (subsidiary) accounts will then become accounts subsidiary to the General Ledger control account for Plant In Service. For projects involving power and other projects which have transfers to Plant In Service upon completion of features, subfeatures, or components. subsidiary cost accounts established for Plant In Service will be controlled by the appropriate 101, Plant In Service, account. Advance engineering and design costs, incurred prior to authorization for construction of a project, will be controlled by General Ledger Account 107. In the event that it is later determined that the project is not to be constructed, the costs accumulated for advance engineering and design will be transferred in the General Ledger to Account 136.4 Nonreimbursable Costs - Preliminary Work for Unfeasible Construction Projects.

(2) Feature and Subfeature Accounts for Rehabilitation. Rehabilitation accounts, other than additions and retirements under multiple purpose projects, are controlled by General Ledger Account 171 during the fiscal year. Total costs for jobs recorded in the subsidiary accounts during the fiscal year will be transferred to subsidiary Account 96.1, General Ledger Account 136.11. or subsidiary Account 97.1, General Ledger Account 137.1, as appropriate, at the end of the fiscal year. Total costs for jobs that have not been completed during the fiscal year will be brought forward in the subsidiary accounts to the applicable 01-31 accounts and notations will be made on the ledger sheets to the effect that the balances brought forward from the prior fiscal year are controlled by General Ledger Accounts 136.11 or 137.1. In such instances care will be exercised to insure. that, in the fiscal year in which additional job costs are incurred, only the current fiscal year costs are closed to General Ledger Accounts 136.11 or 137. 1 and that in the final year total of all costs which have been carried forward from year to year are closed to subsidiary Accounts 96.1 or 97.1. Additions and retirements under multiple purpose projects are controlled by General Ledger Accounts 107. and 108. - series, respectively, until the individual rehabilitation jobs are completed. When work orders covering additions are completed, the costs will be transferred in the General Ledger, to Plant In Service. Account 101. -, as of the close of the month in which physical completion occurs. When work orders covering retirements, other than fee land,. are completed, the applicable costs and related retirement receipts will be transferred from General Ledger Accounts 108.1., 108.2 and 108.3 to Account 102, as of the close of the month in which the disposal of retired property is completed. For retirement work orders pertaining to fee land, the amounts will be transferred, in the General Ledger, to Account 136.6 Nonreimbursable Costs - Net Gain or Loss on Retirement of

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Land (allocated amounts relating to nonreimbursable purposes), and Account 137.2 Status of Cost Recovery - Reimbursable Costs, Net Gain or Loss on Retirement of Land (Multiple Purpose Projects) (amounts relating to revenue producing or other reimbursable purposes).

(3) Distributive, Miscellaneous, and Reconciliation Accounts. The accounts maintained under this subdivision are controlled by several General Ledger accounts, (para 8-4b contains specific applicable General Ledger accounts).

h. Completion Reports and Transfers from Construction Work In Progress. Work Order/Completion Report, ENG Form 3013, will be prepared and processed in accordance with the provisions of Chapter 8 when features, subfeatures, or components under the features 01 thru 20 have been physically completed. Upon receipt of these Work Order Completion Reports in the Finance and Accounting Branch, and distribution of the portions of the distributive costs applicable to completed construction features has been effected, transfers to Plant In Service will be made as follows:

(1) Construction costs, including the related cost of Engineering and Design, and Supervision and Administration, in connection with all projects except multiple purpose projects, and those to be transferred to other agencies, or to local interests, will be transferred to the applicable General Ledger Account 101. - Plant In Service from the construction Work in Progress account usually when the entire project or separately authorized modification is completed. However, some flood control and navigation projects, because of the nature of work involved, consist of a number of separable physical units which, in conformance with the provisions of para 4a (Note 1) Chapter 3, ER 11-2-101 will be considered as a separate entity under the project, or under a separately authorized modification thereof. When such separable physical units are completed, the costs of each will be transferred to the applicable Plant In Service account as of the close of the month of completion. When dams and appurtenances essential to the operation of the unit (e. g., spillways and outlet works for dams) are 100% physically complete and begin to serve the purpose for which intended, they will be transferred to Plant In Service regardless of whether or not they are considered a separable physical unit. Additional costs incurred after transfer to Plant In Service upon physical completion should be transferred to Plant In Service at the end of each fiscal year until financial completion has been accomplished. The method of transfer of such costs to Plant In Service will be in conformance with applicable portions of the procedure established for completed facilities for multiple purpose projects, etc., as described in para 8-4h(2), below. The costs recorded for Engi-

neering and Design, and Supervision and Administration will be distributed and posted to the permanent feature cost accounts at the time of transfer to Plant In Service to complete the work order cost accounts.

(2) For multiple purpose projects, and other projects not treated in the manner as prescribed in (1). above, the gross costs of Engineering and Design, and Supervision and Administration will remain in the feature accounts established therefor. At the time a completed portion of the project is ready for transfer from construction Work In Progress to the Plant In Service account, the following illustrated procedure will be observed:

(a) The total construction cost of the facility to be transferred will be determined inclusive of engineering, design, supervision and administration costs, interest during construction and other costs applicable thereto. The total amount so determined will be credited to the General Ledger account for construction Work In Progress, and to a credit form, ENG Form 17, (subsidiary to that General Ledger account) for the project, on which the following minimum breakdown of cost will be provided for each feature, subfeature, or lesser unit, as appropriate:

1 Direct construction costs (GL 107) (hired labor work, contractors earnings including land payments, materials, and applied construction facilities).

2 Engineering and design.

3 Supervision and administration.

4 Interest during construction.

5 Other distributive costs.

6 Total transferred.

(b) The total cost transferred from Work In Progress will be debited to the General Ledger account for Plant In Service, and to subsidiary Plant In Service cost accounts for the project. These subsidiary Plant In Service accounts will provide the following minimum breakdown of cost for each feature, subfeature, etc., as applicable:

1 Land acquisition payments (GL 101.-).

2 Land acquisition expense (GL 101.-).

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3 Construction costs (GL 101. -) (direct construction costs, engineering, design, supervision, administration, other distributive costs).

4 Interest during construction (GL 101. -).

5 Retirement credits (for retirements from GL 101. -).

6 Balance.

The foregoing procedure will provide direct relationship; between the work order cost accounts and program and performance reports; and between the subsidiary accounts for construction Work In Progress, the subsidiary accounts for Plant In Service, and the related General Ledger control accounts. The timing of and additional instructions relating to transfer of completed construction pertinent to multiple purpose projects to Plant In Service, is contained in para 8-7, Special Accounting Treatment for Multiple Purpose Projects.

(3) Construction costs in connection with projects which are transferred after completion to other agencies or to local interests will be transferred, in the General Ledger, to Account 133.9 Projects Transferred to Other Agencies or Local Interests from the construction Work In Progress account when the following conditions are met:

(a) The other agency or local interest, as applicable, has been notified of the transfer of responsibility for operation and maintenance of a separable physical unit of a project (or the entire project).

(b) Final costs for the items to be transferred have been recorded.

8-4.1 Flood Control and Coastal Emergencies. The cost accounts under this appropriation will consist of two groups, i.e., (1) Emergency Activities and (2) Clearing, Credit, Miscellaneous, and Reconciliation Accounts. The uniform cost account classification with descriptions and procedure to be followed in establishing accounts and recording costs for emergency activities and appropriation reimbursement activity reimbursable work, and relation to General Ledger control accounts follows:

a. Chart of Accounts for Emergency Activities Projects.

(1) Emergency Activities Accounts (General Ledger Account 180). This series of accounts covers costs of labor, supplies, ma-

terial, equipment, parts, and incidental expense incurred in connection with Flood Control and Coastal Emergencies.

<u>Account Number</u>	<u>Account Title</u>	
* 201.-	DISASTER PREPAREDNESS PROGRAM	
.1	Plans	
.2	Training	
.3	Exercises	
.4	Supplies and Equipment	
.5	Program Management	
202.-	EMERGENCY OPERATIONS	
.1	Flood Fight and Rescue Operations	
.2	After Action Reporting	
.3	Field Investigations	
203.-	REHABILITATION	
.1	Federal Flood Control Works	
.2	Non-Federal Flood Control Works	
.3	Federal Hurricane and Shore Protection Works	
.4	Field Investigations	
204.-	EMERGENCY WATER SUPPLIES AND DROUGHT ASSISTANCE	
.1	Emergency Water Supplies (Contaminated Source)	
.2	Drought Assistance	
.3	Field Investigations	
205.-	ADVANCE MEASURES	
.1	Advance Measures Assistance	
.2	Field Investigations	*
206.-	HAZARD MITIGATION	
.1	Hazard Mitigation Team Activities	
235.-	SUPERVISION AND ADMINISTRATION	
.1	Project Office Costs	
.11	Review of Shop Drawings	
.12	Other Project Office Costs	
.2	Area Office Costs	
.21	Review of Shop Drawings	
.22	Other Supervision and Inspection	
.27	Area Overhead	
.3	District Office Expenses	
.31	Review of Shop Drawings	
.32	Other Supervision and Inspection	

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Title

235.4-	District Overhead
.41	District Overhead - Engr - S&A on Contract
.42	District Overhead - Engr - All Other
.43	District Overhead - Real Estate
.45	District Overhead - Other Activities - S&A on Contract
.46	District Overhead - Other Activities All Other
.5	Expenses Billed by Other Offices
.6	Damages Assessed Other than E&D Contractors

(2) Clearing, Credit, Miscellaneous and Reconciliation (Applicable General Ledger accounts are indicated below). Definitions of the

* features hereunder as required are the same as for equivalent Operations and Maintenance General accounts.

* Feature
Number

236.-	PREPAYMENTS AND ADVANCES (GL 116. -)
.1	Prepayments to Other Government Agencies (GL 116.1)
.2	(Reserved)
.3	Other Advances (GL 116.3)
237.	(Reserved)
238.1	Work in Progress for Others - Refunds (GL 117.1)
.2	Work in Progress for Others - Appropriation Reimbursement Activity (GL 117.2)
* .3	Work in Progress for Other COE Activities - Reimbursable (GL 117.3) *
239.	UNAPPLIED ADVANCES FOR ACCRUED COST (GL 179)
240.	UNDISTRIBUTED JOB-SITE LABOR (GL 179)
242.	UNAPPLIED PAYMENTS TO CONTRACTORS (GL 179)
249.	CLAIMS RECEIVABLE (GL 114)
252.	SURVEYS AND LAYOUTS (GL 179)

* Feature
Number

266.- CLEARING ACCOUNTS (GL 179)
266.8 Leasing Program
266.9 Other Clearing Accounts (Specify)

280.- INCOME AND CREDITS TO OPERATIONS
.2 Credits to Operations (GL 162)
.21 Collections for Subsistence, Quarters, Services, etc.
.22 Income from Grants and Sundry Disposals
.23 Contributions for Emergency Activities
.3- Nonoperating Income (GL 163)
.31 Collections for Damages to Government Property
.32 Other Nonoperating Income (Specify)

289. NONFUNDED CONTRACTOR*S EARNINGS (GI 142)

290. EXPENDITURES - PRIOR YEARS (GL 131.241)

* Feature <u>Number</u>	<u>Feature Title</u>
291.-	TRANSFERS OF COST OF PROPERTY (Net) (GL 133.11)
.2	Other Transfers
.3	(Reserved)
294	FUNDS RETURNED TO U. S. TREASURY BY CORPS OF ENGINEERS (Dr) (GI 113.1; 135.1)
295.	FUNDS RETURNED TO U. S. TREASURY BY OTHER GOVERNMENT AGENCIES (Dr) (GL 113.1; 135.2)
296.	NONREIMBURSABLE COSTS (GL 136.7)
298.	ADVANCES RECEIVED FOR EMERGENCY ACTIVITIES (Cr) (GL 143)

* b. Descriptions of Accounts for Emergency Activities Projects.
 Descriptions of the above features, subfeature accounts are contained below. Additional descriptive data is contained in pertinent General Ledger accounts, Chart B, Chapter 2 and in ER 11-2-320.

<u>Feature Number</u>	<u>Feature Title and Description</u>
201.-	<u>Disaster Preparedness Program.</u> This feature includes those activities in the areas of planning, training, exercises, procurement of supplies and equipment, operation and maintenance of facilities and equipment, and program management required to insure that the division or district is ready to respond to a broad range of disasters and emergencies. Costs detailed under each subfeature of this feature are to be used in conjunction with activities approved under the category/class descriptions provided in ER 11-2-320, dated 18 Dec 79. All personnel costs and any contracting required to accomplish approved activities will be reflected in the proper subfeature.
201.1	<u>Plans.</u> Costs included in this subfeature include the development, preparation, coordination, and publication of required plans, supplements, manuals, SOP, Memorandum of Understanding or Memorandum of Agreement.
201.2	<u>Training.</u> Costs included in this subfeature include development of training programs, conducting training sessions, procurement of required training aids, and participation in inter- or intra-agency training (courses, seminars, workshops, etc.).

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<u>Subfeature Number</u>	<u>Subfeature Title and Description</u>
201.3	<u>Exercises</u> . Costs included in this subfeature include the development of, preparation for and participation in approved inter- or intra-agency exercises to test plans, personnel, training and facilities to insure readiness to respond.
201.4	<u>Supplies and Equipment</u> . Costs included in this subfeature are for the procurement, rental, storage and maintenance of supplies, equipment or facilities required to support emergency response and recovery activities.
201.5	<u>Program Management</u> . Costs included in this subfeature are the program management activities required to support preparedness such as general coordination, personnel administration, general correspondence preparation, budget development, program reporting and other general support activities.
202.-	<u>Emergency Operations</u> . This feature includes field investigations of flood potential, emergency flood fighting and rescue operations, the protection of Federally authorized shore and hurricane protection projects and the preparation of after action reports. A separate* series of accounts should be maintained to segregate the cost of each flood or other emergency.
* 202.1	<u>Flood Fight and Rescue</u> . Costs included in this subfeature include activities and items required to support other agency or supplement state and local flood emergency operations such as furnishing technical advice and assistance, flood fighting materials and contracted services.
* 202.2	<u>After Action Reporting</u> . Costs included in this subfeature include those data collection activities incidental to flood emergency operations as well as the preparation of after action reports.
* 202.3	<u>Field Investigations</u> . Costs included in this subfeature are for special investigations of flood or coastal storm potential to obtain data not otherwise available and provide upward reporting on the situation.

* Feature Number	<u>Feature Title and Description</u>
203.-	<u>Rehabilitation</u> . Included in this feature are investigations of damages to flood control works and Federally authorized hurricane or shore protection works, and the accomplishment of authorized rehabilitation projects. Accounts pertaining to the physical components of a project may be maintained as desired.
203.1	<u>Federal Flood Control Works</u> . Costs included in this subfeature are for the rehabilitation of eligible Corps of Engineers constructed flood control projects, or components thereof, which were authorized and funded by the Federal Government and are operated and maintained by local interests.
203.2	<u>Non-Federal Flood Control Works</u> . Costs included in this subfeature are for the rehabilitation of non-Federal flood control works that have been determined to be eligible for repair.
203.3	<u>Federal Hurricane and Shore Protection Works</u> . Costs included In this subfeature are for the repair and restoration of eligible Federally authorized and constructed hurricane and shore protection works.
203.4	<u>Field Investigations</u> . Costs included in this subfeature are for investigation of and report preparation for proposed rehabilitation projects. For authorized projects, these costs are transferred to the other subfeatures of this feature.
204.-	<u>Emergency Water Supplies and Drought Assistance</u> . Included In this feature are investigations to determine the eligibility for assistance, the provision of emergency drinking water due to contaminated source problems, and the drilling of wells or transport of water to farmers, ranchers and political subdivisions within areas determined to be drought distressed.
204.1	<u>Emergency Water Supplies (Contaminated Source)</u> . Costs included in this subfeature are for the provision of emergency drinking water to a locality confronted with a source of contaminated drinking water causing or likely to cause a substantial threat to the public health and welfare.

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* Subfeature Number	<u>Subfeature Title and Description</u>
204.2	<u>Drought Assistance</u> . Costs included in this subfeature transport of water for human and livestock consumption from a source to an area that has been determined to be drought distressed. It also includes the costs of well drilling until repaid by the farmer, rancher or political subdivision receiving assistance.
204.3	<u>Field Investigations</u> . Costs included in this subfeature are for investigation of and report preparation for potential projects to provide emergency drinking water or drought assistance. For authorized projects, these costs are transferred to the other subfeatures within this feature.
205.-	<u>Advance Measures</u> . This feature includes investigations of and reports on measures to be undertaken prior to flooding or flood fight emergency work as authorized in ER 500-1-1. The costs of those advance measures projects which are approved by HQUSACE are included.
205.1	<u>Advance Measures Assistance</u> . Costs included in this subfeature are those measures determined to be appropriate which are undertaken to minimize the threat to life and improved property of an identified immediate flood threat. Work can be to improve existing flood control works, remove channel obstructions, provide temporary new flood control works and relieve the threat of possible dam failure.
205.2	<u>Field Investigations</u> . Costs included in this subfeature are for investigation of and report preparation for potential advance measures projects. For authorized projects, these costs are transferred to the other subfeature in this feature.
206.-	<u>Hazard Mitigation</u> . This feature includes costs of participation on an activated Hazard Mitigation Team in response to a Presidentially declared disaster or emergency.
206.1	<u>Hazard Mitigation Activities</u> . Costs included in this subfeature are for all authorized activities associated with participation on an activated Hazard Mitigation Team.

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* Feature
Number

Feature Title and Description

235.- Supervision and Administration. This feature will accumulate the supervision and administration costs applicable to all flood control and coastal emergencies activities accomplished by contract and the costs incurred which are applicable to such work performed by hired labor. The following subfeatures will be maintained for each Flood Control and Coastal Emergencies Activities.

235.1 Project Office Costs. Includes all costs incurred by a project office in performing functions outlined in 235.- above. Costs charged to this subfeature will be subdivided as follows:

- 235.11 Review of Shop Drawings
- 235.12 All Other Project Office Costs

235.2 Area Office Costs. This subfeature will include all costs incurred by an area office in performing the functions outlined in 235.- above. Costs charged to this subfeature will be subdivided as follows:

- 235.21 Review of Shop Drawings
- 235.22 All Other Costs Project Office Costs

235.27 Area Overhead. This subfeature includes the distributive amount of net area overhead costs charged to a project.

235.3 District Office Expenses. This subfeature includes District Office Expenses chargeable to Activity features. The subdivisions hereunder will be charged with the cost of direct services performed by district office personnel for supervision and inspection; district office overhead; and amounts for similar work or services included in bills from other Corps of Engineers districts applicable to the project. Costs charged to this subfeature will be subdivided as follows:

- 235.31 Review of Shop Drawings
- 235.32 All Other Expenses

*

* Subfeature
Number

Subfeature Title and Description

- 235.4 District Overhead. This subfeature will be used to accumulate distributive amount of overhead costs applicable to all flood control and coastal emergencies activities in which costs are applicable to such work performed by hired labor. Costs will be divided into the following subfeatures:
- 235.41 District Overhead-Engr-S&A on Contract
 - 235.42 District Overhead-Engr-All Other
 - 235.43 District Overhead-Real Estate
 - 235.45 District Overhead-Other Activities-S&A on Contract
 - 235.46 District Overhead-Other Activities-All Other
- 235.5 Expenses Billed by Other Offices (excluding Overhead). This subfeature will be charged with costs billed by other offices for direct inspection services.
- 235.6 Damages Assessed Other than E&D Contractors. This subfeature will be credited for the full amount of damages (actual or liquidated) finally assessed by the contracting officer against other than E&D contractors for failure to complete the contracted work within the time specified by the contract and for liquidated damages assessed any contractors under the Work Hours Act of 1962. The net balance will be treated as a reduction in the supervision and administration costs and not as a reduction in the earnings applicable to other specific features.
- 236.- Prepayments and Advances (GL 116.-). This feature reflects eats the balance of cost accounts 236.1 and 236.3 for projects for which prepayments and advances are made.
- 236.1 Prepayments to Other Government Agencies (GL 116.1). This subfeature reflects the status of advances made to another agency from project funds. A separate account will be maintained for each agency. It will be debited with the amount of advances made. On the basis of cost or receiving reports, the account will be credited and the appropriate cost or expense account debited with the value of services or property received. It will also be credited with any unused balance of an advance returned by the agency.

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<u>Subfeature Number</u>	<u>Subfeature Title and Description</u>
236.2	(Reserved.)
236.3	<u>Other Advances (GL 116.3)</u> . This subfeature reflects the status of advances from project funds, other than those accounted for under Subfeature 236.1, including advances to the Revolving Fund of the same or another district. A separate account will be maintained for each office or agency to which an advance is made. It will be debited with the amount of advances made. On the basis of cost or receiving reports, or billing from the Revolving Fund of the same district, the account will be credited and the appropriate expense account debited with the value of services or property received. It will also be credited with the balance of advance returned.
237.-	(Reserved.)
238.1	<u>Work in Progress for Others - Refunds (GL 117.1)</u> . This subfeature reflects the unfilled amount of work performed for others with project funds, subject to repayment to be accounted for as appropriate refunds. A separate account will be maintained for each agency, firm, or individual. These accounts will be credited with the amounts of pertinent bills rendered to the customers.
238.2	<u>Work in Progress for Others - Appropriation Reimbursement Activity (GL 117.2)</u> . This subfeature reflects the unfilled amount of work performed for others with funds made available by appropriation reimbursement apportionmen, subject to repayment to be accounted for as appropriation reimbursements. A separate account will be maintained for each agency, firm, or individual. These accounts will be credited with the amounts of pertinent bills rendered to the customers.
* 238.3	<u>Work in Progress for Other CE Activities - Reimbursable (GL 117.3)</u> . This subfeature reflects the unfilled amount of work performed for other Corps of Engineers activities (Districts, Divisions, etc.) with available funds, subject to repayment to be accounted for as appropriation reimbursements, under the provisions of properly executed and accepted Intra-Army Orders for Reimbursable Services (DA Form 2544) from other CE activities. A separate account will be maintained for each order received. The accounts will be credited with the amounts of all bills rendered to the ordering activity.

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- 239.- UNAPPLIED ADVANCES FOR ACCRUED COSTS (GL 179). This feature will be debited with the estimated end of the month cost distributions representing payments due to other appropriations or projects and credited with the estimated cost distributions representing amounts due from other appropriations or projects. Posting media will be Bureau Voucher, ENG Form 3006, representing accrued expenditure or receivable, as appropriate. A separate account will be maintained for each appropriation or project to which accrued cost distributions are charged or credited. Prior to closing cost accounts for the month, these accounts will be debited with the actual cost distributions due from, and credited with actual cost distributions due to each applicable project. Posting media will be Journal Entry, ENG Form 3007. The balance of this account will either be closed out by use of ENG Form 3006 as of the beginning of the following month or it may remain open and the balance taken into consideration in arriving at the estimated cost distributions to be recorded at the end of the following monthly accounting period.
- 240.- UNDISTRIBUTED JOB-SITE LABOR (GL 179). This feature includes the estimated labor cost accrued to the end or the month on the project, which it is impracticable to distribute to the specific work accounts prior to closing cost accounts for a monthly accounting period. The charges to this account will be reversed at the beginning of the following month.
- 242.- UNAPPLIED PAYMENTS TO CONTRACTORS (GL 179). This feature includes payments to contractors in advance of the performance of work or service and will be subdivided by contractors, and further subdivided by methods of application of payment, where appropriate.
- 249.- CLAIMS RECEIVABLE (GL 114). This feature reflects the balance of claims or receivables which may not be collectible because of pending or subsequent litigation or adjudication or other reasons. This feature will be debited with the amounts of such claims. This feature will be credited with amounts of claims canceled or reclassified from claims receivable to accounts receivable upon collection.

<u>Feature Number</u>	<u>Feature Title and Description</u>
252.-	<u>SURVEYS AND LAYOUTS (GL 179)</u> . This feature will be maintained, where applicable.
266.-	<u>CLEARING ACCOUNTS (GL 179)</u> . This feature includes all cost incurred for emergency activities other than applied costs.

* Feature Number	Feature Title and Description
266.8	<u>Leasing Program</u> . Includes all costs, including contractual services directly involved in acquisition of leaseholds by negotiations, condemnation or assignment from GSA. Includes ownership data, preparation of maps and descriptions, negotiations and related work for new leases; supplemental agreements, renewals; restorations under lease provisions; condemnation petitions and declarations of taking; and space requests to GSA. Also, includes preparation of plans, estimates, etc., for initial alterations to leased facilities.
266.9	<u>Other Clearing Accounts (Specify)</u> . This subfeature includes cost that is not included in feature 266.
280.-	<u>Income and Credits to Operations</u> . This feature will be credited with all income accrued from operations, including income from sale of power and water, etc.
280.2	<u>Credits to Operations (GI 162)</u> . The subfeatures under this caption will be credited with earnings other than income derived from operation of the project in the performance of its major purposes. The following subfeatures will be maintained to record the various types of credits to operations.
280.21	<u>Collections for Subsistence, Quarters, Services, etc. (Cr)</u> . Subdivision of this subfeature will be maintained to record earnings by types of services, etc., such as for subsistence, quarters and utilities furnished employees occupying government-owned dwellings. Include earnings for electric energy except when such earnings are required to be deposited to U. S. Treasury as miscellaneous receipts.
280.22	<u>Income from Grants and Sundry Disposals</u> . This subfeature will be credited with earnings in connection with temporary grants, including leases for temporary use of buildings and facilities for concessions; leases of land; royalties; sale of crops and timber separate from land; sale of salvage and scrap from excess real property (e.g., demolished buildings, etc); and with earnings not elsewhere provided for.

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<u>* Subfeature Number</u>	<u>Subfeature Title and Description</u>
280.23	<u>Contributions for Emergency Activities</u> . This subfeature is credited with all emergency activity funds contributed by local interests.
280.3	<u>Nonoperating Income (Cr) (GL 163)</u> . The subfeature under this caption will be credited with extraordinary income of the project. The following subfeatures will be maintained to show credits for the various types.
280.31	<u>Collection for Damages to Government Property (Cr)</u> . This subfeature will be credited for income accrued, including payroll deductions, applicable to damages to project property, including damages such as are recoverable from vessel operations.
280.32	<u>Other Nonoperating Income (Specify)</u> . All nonoperating income not included in subfeature 280.31.
289.-	<u>Nonfunded Contractor*s Earnings (GL 142)</u> . This feature is credited with the amount of estimated earnings, in excess of a continuing contract monetary limitations, charged to the feature accounts for work performed by the contractor at his own risk.
290.-	<u>Expenditures - Prior Years (GL 131.241)</u> . This feature includes the net amount of expenditures (accrued expenditures less reimbursements) for prior fiscal years.
291.-	<u>Transfers of Cost or Property (Net) (GL 133.11)</u> . This feature includes the costs transferred to or from civil projects where such transfers are made on a non-funded basis.
291.3	(Reserved.)
294.-	<u>Funds Returned to U.S. Treasury by Corps of Engineers (Dr) (GL 113.1 and 135.1)</u> . This feature will be debited with the amount of any income or earnings collected by the Corps and intended to be covered into the General Fund or a Special receipt account of the U. S. Treasury, and not to the credit of an appropriation. *

* Feature

<u>Number</u>	<u>Feature Title and Description</u>
295.-	<u>Funds Returned to U. S. Treasury by Other Government Agencies (Dr) (GL 113.1 and 135.2).</u> This feature includes the total amount of funds, relating to Corps of Engineers projects, collected for deposit in the U. S. Treasury by other Government agencies.
296.-	<u>Nonreimbursable Costs (GL 136.7).</u> This feature includes the net costs (expenses less income) of prior fiscal years and year-end entries of the current fiscal year, transferred from accounts for emergency activities.
298.-	<u>Advances Received for Emergency Activities (Cr) (GL 143).</u> This feature includes the amount received in advance for emergency activities, including contributed or advanced funds and securities deposited in escrow.

c. Cost Subsidiary Accounts. Cost accounts will be established for each Emergency Activities project, emergency, or job in conformance with the foregoing uniform cost account classification on the basis of Advance Preparation Fiscal Year program and approved Work Orders, ENG Form 3013. Subfeatures 203.1 Flood Control Works, and 203.2 Federally Authorized Hurricane and Shore Protection Works, for which Work Order Cost Account, ENG Form 3012 will be used. Subfeatures maintained on ENG Form 17A may be grouped by feature accounts and one ENG Form 17A used for each group, with a separate column for each subfeature. Emergency Activities accounts and related income accounts under the Disaster Preparedness category will be cut off at the end of each fiscal year and new accounts set up for the following fiscal year. For the Emergency Operations and Rehabilitation categories, Emergency Activities accounts, and related income accounts will be cut off at the end of the fiscal year during which the job was completed.

*

d. General Ledger Controls.

(1) Emergency Activities Accounts.

(a) General. During the current fiscal year, emergency activities cost accounts are controlled by General Ledger Account 180. and related income accounts are controlled by General Ledger Accounts 162 and 163. Except as indicated below, the costs and related incomes will be transferred at the end of the fiscal year to General Ledger Control Account 136. 7 Nonreimbursable Costs-Flood Control and Coastal Emergencies.

(b) Rehabilitation. Fiscal year end treatment of Emergency Activities costs and related income in cost subsidiary and General Ledger control accounts will be as follows:

1 Current fiscal year costs for all rehabilitation work will be transferred to cost subsidiary Account 296, General Ledger Control Account 136.7.

2 Total costs to date for jobs not completed at the fiscal year end will be brought forward to new cost subsidiary Accounts 203 thru 235 and 280, as applicable. Notation will be made on ledger sheets to the effect that balances brought forward are also included In cost subsidiary Account 296 and controlled by General Ledger Account 136. 7. Care will be exercised to insure that in the fiscal year in which jobs are completed, only the additional current fiscal year job costs are transferred to cost subsidiary Account 296, General Ledger Control Account 136. 7 at the end of the fiscal year during which such additional costs were Incurred; and that at the end of the fiscal year in which jobs are completed, the total costs brought forward have been closed to cost subsidiary Account 296.

(2) Clearing, Credit, Miscellaneous, and Reconciliation Accounts. The accounts in this group are controlled by various General Ledger accounts, indicated in para 8-4. 1a(2), above. Insofar as practicable. amounts in accounts subsidiary to General Ledger Control Account 179 will be distributed at the end of the fiscal year.

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(3) For additional information relative to General Ledger control accounts, see paragraph 2-22.

8-5. Operation and Maintenance, General. Cost accounts under this appropriation will be maintained in three groups, i.e., (1) Operation, (2) Maintenance, and (3) Clearing, Credit, Miscellaneous, and Memorandum Accounts. The uniform cost account classification, with descriptions and procedures to be followed in establishing and recording costs for operation and maintenance projects and appropriation reimbursement activity-reimbursable work, and relation to General Ledger control accounts follows:

a. Chart of Accounts for Operation and Maintenance Projects.

(1) Operation Accounts (General Ledger Account 171). For Multiple Purpose Projects including Power, and for projects without at-site power production which provide downstream hydro-electric power benefits, the operation accounts cover labor, supplies, material, and other expenses incidental to the operation of the project under the features defined in paragraph 8-5b(1) below and ER 11-2-101. The assignment of costs to the operating accounts shall conform, insofar as practicable, to the definition and instructions included in the Operating Expense Instructions, and Operation and Maintenance Expense Accounts of the Federal Power Commission Uniform System of Accounts, effective 1 January 1970. For other Civil Works projects, this series of accounts covers operating labor, supplies, material, parts, routine operating repairs, and recurring minor maintenance work and expenses incidental to continuous or day-to-day functioning of the project; general regulatory functions; and collection and dissemination of technical data in connection with completed projects and such special purposes as navigation on the Great Lakes and associated waters.

* Feature

<u>Number</u>	<u>Title</u>
601.-	OPERATION OF LOCKS, DAMS, AND RESERVOIRS
.1	Locks (N01)
.2	Dams (X01)
.3	Reservoirs (X02)
602.-	OPERATION OF SERVICE FACILITIES
.1	Roads, Railroads and Bridges (X03)
.2	Buildings, Grounds and Utilities (X04)
.3	Permanent Operating Equipment (X05)
.4	Operation of Hydraulic Model in South Pacific Division (E01)

*

<u>Feature Number</u>	<u>Title</u>
603.-	OPERATION OF FLOOD CONTROL STRUCTURES
.1	Operation of Hurricane Barrier Gates and Other Flood Control Structures (F01)
.2	Pumping Plant Operations (F02)
604.-	OPERATION OF POWER PLANTS (H01)
.1	Operation Supervision and Engineering
.2	Hydraulic Expenses
.3	Electric Expenses
.4	Miscellaneous Hydraulic Power Generation Expenses
.5	Joint Expenses - Credit
605.-	NATURAL RESOURCE MANAGEMENT
.1	Management of Natural Resources Excluding Fish Hatcheries (R01)
.2	Operation of Fish Hatcheries (R05)
.3	Fish Passage Activities (R06)
.4	Management of Archaeological and Cultural Resources (R02)
* .5	Management of Wildlife Mitigation Features
606.-	RECREATION MANAGEMENT
.1	Management of Recreation Areas and Facilities (R03)
.2	Operation of Visitor Centers (R04)
.3	Management of Recreation Areas and Facilities Using Special Recreation User Fee Funds (R21)
.4	Master Plans (R08)
607.-	CONDITION AND OPERATION STUDIES AND ACTIVITIES
.1	Dredging Studies
.11	Project Condition Sediment Surveys (E04)
.12	Environmental Dredging Studies and Monitoring Activities (E05)
.13	Other Dredging Studies (E03)
.2	Periodic Inspections
.21	Instrumentation (E19)
.22	Continuing Evaluation Data Gathering Inspection (E17)
.23	Formal Periodic Inspections (E06)
.24	Periodic Inspection Reporting (E20)
.3	Environmental Compliance Assessments
.4	Dam Safety Activities
.41	Dam Safety Studies (E07)
.42	Dam Failure Emergency Planning (E09)

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607.-	CONDITION AND OPERATION STUDIES AND ACTIVITIES CONTINUED
.5	Other Studies in Support of Operations
.51	Commercial Activities Studies (S01)
.52	Energy Conservation Studies and Activities (S06)
.53	Other Condition and Operation Studies (E02)
.54	Fisheries Development Activities (R07)
.55	Commercial Activities Efficiency Review (S09)
.6	Hydraulic Model Studies (E08)
* .7	Major Rehabilitation Evaluation Reports *
609.-	WATER CONTROL MANAGEMENT
.1	Data Collection and Management for Water Control or Water Quality Activities (E10)
.2	Water Control
.21	Water Control Analysis (E11)
.22	Water Control Studies (E11)
.3	Water Quality
.31	Water Quality Analysis (E12)
.32	Water Quality Studies (E12)
610.-	INSPECTIONS AND REPORTS
.1	Inspections
.11	Inspections of Completed Works (E13)
.12	Inspections of Completed PL-99 Works (E14)
.2	Reports
.21	Answering Congressional Inquiries, White House Correspondence, Etc. (S02)
.22	Energy Conservation Reports (S07)
611.-	REAL ESTATE MANAGEMENT
.1	Compliance Inspections
.2	Utilization Inspections
.3	Reserved
.4	Outgranting
.41	Regular
.43	Oil and Gas (Support to BLM)
.5	Audits
.6	Real Property Accountability

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<u>Feature Number</u>	<u>Title</u>	
612.-	NATIONAL EMERGENCY PREPAREDNESS PROGRAM	
.1	AnalysIs/Studies	
.11	Requirements Analysis	
.12	Research and Development	
.2	Plans and Standing Operating Procedures	
* .21	Operational Plans (510)	
.22	Standing Operating Procedures	
.3	Preparedness and Readiness Activities	
* .31	Resource (personnel, financial, material and time) Management Activities	
.32	Speialized Training Excluding PROSPECT and CONTRAST	
.33	Intergovernmental Activities and Services (excluding exercises)	*
.4	Readiness Exercises	
.41	JCS/DA	
.42	HQUSACE/COREX	
.43	Division/District	
.44	Intergovernmental	
* 613.-	OCCUPATIONAL AND SAFETY HEALTH ACT ACTIVITIES	
.1	OSHA Inspections (S03)	
.2	OSHA Medical Exams (S04)	
614.-	PREVENTION OF OBSTRUCTIVE AND INJURIOUS DEPOSITS (N01)	
615.-	GENERAL REGULATORY FUNCTIONS	
.1	Permit Processing (G01)	
.2	Enforcement and Surveillance (G02)	
.3	Studies Other than EIS*s (G03)	
.4	Other Navigation Regulations (G04)	
616.-	LAW ENFORCEMENT	
.1	Law Enforcement Contract Costs (R09)	
.2	Supervision of Law Enforcement Contracts (R09)	
619.-	PROJECT OPERATIONS MANAGEMENT (S&A)	
.1	Project/Resident/Area Office	
.2	District Office	*

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(2) Maintenance Accounts Including Additions and Retirements. General Ledger Accounts: 171 for maintenance expense, 107 for additions to plant, and 108.2 for retirement work (subparas 8-5c, 8-7 and 8-8 for details). For Multiple-Purpose Projects including projects without at-side power production which provide downstream hydroelectric power benefits, the maintenance accounts cover the maintenance and repair of project components and facilities under the features defined in paragraph 8-5b(2) below and ER 11-2-101. The assignment of costs to maintenance expense accounts shall conform, insofar as practicable, to the definition and instructions outlined in Operating Expense Instructions and Operation and Maintenance Expense Accounts of the Federal Power Commission Uniform System of Accounts, effective 1 March 1965. In addition, the cost of additions, retirements, and replacements of units of property shall conform to the instructions contained in Electric Plant Instruction No. 10, of the FPC Uniform System of Accounts. For other Civil Works projects, this series of accounts covers annual and periodic repair (other than minor or ordinary) of structures or their components to preserve the useful life of such a structure or facility, as constructed or rehabilitated, including such betterments or improvements as would conform to modern design and practice, all within the scope of the authorized project or activity; and all maintenance and repair (other than minor or ordinary) of project components and facilities defined in subparagraphs 8-5b(2) and 8-8, below, and ER 11-2-101.

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Title

* 620.-	LANDS AND DAMAGES
.1	Planning
.2	Acquisition
.21	Mapping, Surveying, and Tract Ownership
.22	Title Evidence
.23	Negotiations and Closings
.25	Attorneys' Opinion of Compensability
.3	Appraisals
.31	Staff Appraisals
.32	Contract Appraisals
.4	Other Activities
.41	Relocation Assistance
.42	Condemnation
.43	Disposals
.44	Inleasing
.45	Local Cooperation - Compliance by Local Interests

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<u>Feature Number</u>	<u>Title</u>	
620.5	Temporary Permits	
.6	Encroachments	
.7	Timber Harvest	
.8	Boundaries	
.9	Real Estate Payments	
.91	Land Payments	
.92	Relocation Assistance Payment (PL 91-646)	
.93	Damage Payments	
.94	Rents, Initial Alterations and Restorations	
621.-	MAINTENANCE OF DAMS	
.1	Dam Joint Use Facilities	
.11	Dam Maintenance (X06)	
.12	Dam Safety Modification (X12)	
.13	Correction of OSHA Deficiencies on Dam Structures (S05)	
.14	Maintenance of Dam Structures for Energy Conservation (S08)	
.15	Instrumentation on Dam Structures (E19)	
* .16	Environmental Compliance at Dam Structures (R22)	*
.2	Reservoir Maintenance (X07)	
622.-	LOCK MAINTENANCE	
.1	Lock and Salt Water Control Structure Maintenance (N03)	
.2	Correction of OSHA Deficiencies on Lock Structures (S05)	
.3	Maintenance of Lock Structures for Energy Conservation (S08)	
.4	Instrumentation on Lock Structures (E19)	
* .5	Environmental Compliance at Lock Structures (R22)	*
623.-	POWER PLANT MAINTENANCE	
.1	Scheduled Power Plant Maintenance (H03)	
.11	Maintenance Supervision	
.12	Maintenance of Structures	
.13	Maintenance of Electric Plant	
.14	Maintenance of Miscellaneous Hydraulic Plant	
.2	Non-Scheduled Power Plant Maintenance (H02)	
.21	Maintenance Supervision	
.22	Maintenance of Structures	
.23	Maintenance of Electric Plant	
.24	Maintenance of Miscellaneous Hydraulic Plant	

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623.3	Comprehensive Replacement of Power Plant Equipment (H04)
.31	Maintenance Supervision
.32	Maintenance of Structures
.33	Maintenance of Electric Plant
.34	Maintenance of Miscellaneous Hydraulic Plant
.4	Correction of OSHA Deficiencies on Power Plant Structures (S05)
.41	Maintenance Supervision
.42	Maintenance of Structures
.43	Maintenance of Electric Plant
.44	Maintenance of Miscellaneous Hydraulic Plant
.5	Maintenance of Power Plant Structures of Energy Conservation (S08)
.51	Maintenance Supervision
.52	Maintenance of Structures
.53	Maintenance of Electric Plant
.54	Maintenance of Miscellaneous Hydraulic Plant
.6	Environmental Compliance at Power Plant Structures (R22)
624.-	NATURAL RESOURCE FACILITIES
.1	Maintenance of Natural Resource Facilities (R10)
.2	Maintenance of Fish Hatcheries and Fish Passage Facilities (R11)
.3	Maintenance of Archaeological and Cultural Buildings, Sites, Structures or Objects (R17)
.4	Environmental Compliance at Natural Resource Facilities (R22)
* .5	Maintenance of Wildlife Mitigation Features *
625.-	MAINTENANCE OF ROADS, RAILROADS AND BRIDGES
.1	Non-Recreational Road, Railroad and Bridge Maintenance (X08)
.2	Correction of OSHA Deficiencies on Road, Railroad and Bridge Structures (505)
.3	Maintenance of Road, Railroad and Bridge Structures for Energy Conservation (S08)
626.-	BREAKWATER, JETTY AND SEAWALL MAINTENANCE
.1	Breakwater, Jetty and Seawall Maintenance (N04)
.2	Correction of OSHA Deficiencies on Breakwater, Jetty and Seawall Structures (S05)

<u>Feature Number</u>	<u>Title</u>	
626.3	Maintenance of Jetty, Breakwater and Seawall Structures for Energy Conservation (508)	
627.-	MAINTENANCE OF LEVEES AND FLOODWALLS AND OTHER NON-DREDGING FLOOD CONTROL MAINTENANCE	
.1	Maintenance of Levees, Floodwalls, Hurricane Barriers and Other Flood Control Structures; Snagging, Clearing, Debris Removal and Other Non-Dredging Flood Control Maintenance (F03)	
.2	Correction of OSHA Deficiencies on Levees, Floodwalls, Hurricane Barriers and Other Flood Control Structures (S05)	
.3	Maintenance of Levees, Floodwalls, Hurricane Barriers and Other Flood Control Structures for Energy Conservation (508)	
.4	Instrumentation on Levees, Floodwalls, Hurricane Barriers, and Other Flood Control Structures (E19)	
.5	Environmental Compliance at Flood Control Structures (R22)	*
628.-	PUMPING PLANT MAINTENANCE	
.1	Maintenance of Pumping Plants (F04)	
.2	Correction of OSHA Deficiencies on Pumping Plants (S05)	
.3	Maintenance of Pumping Plants for Energy Conservation (508)	
* .4	Environmental Compliance at Pumping Plants (R22)	*
629.-	MAINTENANCE OF RECREATIONAL FACILITIES	
.1	Maintenance of Recreation Facilities Including Buildings, Grounds and Utilities (R14)	
* .11	Environmental Compliance at Recreation Facilities (R22)	*
.2	Road and Bridge Maintenance - Recreational (R12)	
.3	Erosion Control in Recreation Areas (R13)	
.4	Maintenance of Visitors* Centers (R15)	
.5	Maintenance and Purchase of Permanent Operating Equipment for Recreational Purposes (R16)	
.6	Correction of OSHA Deficiencies on Recreational Facilities (S05)	

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629.7	Maintenance of Recreational Facilities for Energy Conservation (508)
.8	Recreation Cost Sharing/Sanitary Deficiencies
.81	Correction of Sanitary Deficiencies (R18)
.82	Cost Shared Recreation Development Contracts (R19)
.83	Cost Shared Recreation Development Negotiations (R19)
.9	Maintenance Using Special Recreation User Fee Funds (R20)
630.-	MAINTENANCE AND/OR PURCHASE OF NON-RECREATIONAL PERMANENT OPERATING EQUIPMENT
.1	Purchase of Water Control Data System Equipment (E15)
.2	Maintenance and/or Purchase of Permanent Operating Equipment (X11)
.3	Correction of OSHA Deficiencies on Permanent Operating Equipment (S05)
.4	Maintenance and/or Purchase of Permanent Operating Equipment for Energy Conservation (S08)
631.-	BANK STABILIZATION, MAINTENANCE OF REVETMENTS AND DIKES AND OTHER MEASURES TO PREVENT SLOUGHING OR MEANDERING OF CHANNELS (X10)
632.-	UTILITIES, SUPPLIES AND MAINTENANCE AND/OR CONSTRUCTION OF NON-RECREATIONAL BUILDINGS AND GROUNDS
.1	Maintenance of Non-recreational Buildings, Grounds and Utilities (X09)
.2	Correction of OSHA Deficiencies in Buildings, Grounds and Utilities (S05)
.3	Maintenance of Buildings, Grounds and Utilities for Energy Conservation (S08)
.4	Maintenance of Hydraulic Models in South Pacific Division (E16)
.5	Reserved
.6	Emergency Facilities
.61	Emergency Operations Center Development/Maintenance
.62	Emergency Relocation Center Development/Maintenance

<u>Feature Number</u>	<u>Title</u>	
* 632.7	Environmental Compliance at Non-Recreational Buildings and Grounds (R22)	*
633.-	CHANNEL AND CANAL MAINTENANCE	
.1	Dredging of Channels and Canals	
.11	Dredging of Channels and Canals for Navigation (D01)	
.12	Dredging of Channels and Canals for Flood Control (F05)	
.2	Non-Dredging Maintenance	
.21	Non-Dredging Navigation Channel Maintenance; Clearing, Aquatic Plant Removal, Rock and Removal of Other Obstructions (N06; N05)	
.22	Maintenance of Revetments, Groins or Dikes to Control Current in Order to Maintain Depth of Channel (N07)	
.23	Correction of OSHA Deficiencies on Revetments, Groins or Dikes (S05)	
.3	Dredged Material Disposal	
.31	Dredged Material Disposal Facility Construction (D02)	
.32	Dredged Material Disposal Facility Maintenance (D02)	
.33	Placing Dredged Sand on Beaches	
.34	Wetland and Other Aquatic Habitat Creation or Restoration Using Dredged Material	
.35	Land Creation Using Dredged Material	
634.-	ENGINEERING AND DESIGN (E&D)	
.1	Project Structures	
.11	Non-Dam Safety	
.12	Dam Safety	
.13	Locks	

<u>Feature Number</u>	<u>Title</u>
634.-	ENGINEERING AND DESIGN (E&D) CONTINUED
.14	Power Plants
.15	Breakwater, Jetties and Seawalls
.16	Levees and Floodwalls
.17	Pumping Plants
.18	Bank Stabilization
.2	Channel and Canal Excavation
.21	Dredging
.22	Non-Dredging Maintenance
.23	Dredged Material Disposal
.3	Facilities
.31	Natural Resources
.32	Recreation
.33	Roads, Railroads and Bridges
.34	Permanent Operating Equipment
.35	Buildings, Grounds and Utilities
.4	Damages Assessed E&D Contractors
.5	E&D - Real Estate Activities-Local Cooperation- Compliance by Local Interests
635.-	SUPERVISION AND ADMINISTRATION (S&A)
.1	Project/Resident/Area Office
.2	District Office
.3	Contractors (Cr)

(3) Clearing. Credit. Miscellaneous. and Memorandum
 Features. (Applicable General Ledger Accounts are indicated
 below.)

<u>Feature Number</u>	<u>Title</u>
* 636.-	PREPAYMENTS AND ADVANCES
.4	Real Estate - Relocation Assistance - Loans to Profit and Nonprofit Organizations Under PL 91-646
637.	(RESERVED)
638.1	Work In Progress for Others - Refunds (GL 117.1)
.2	Work In Progress for Others - Appropriation Reimbursement Activity (GL 117.2)
.3	Work In Progress for Other CE Activities - Reimbursable (GL 117.3)

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<u>Feature Number</u>	<u>Title</u>	
639	UNAPPLIED ADVANCES FOR ACCRUED COST (GL 179)	
640	UNDISTRIBUTED JOB-SITE LABOR (GL 179)	
641	STORES (GL 179)	
642	UNAPPLIED PAYMENTS TO CONTRACTORS (GL 179)	
649	CLAIMS RECEIVABLE (GL 114)	
* 650.-	CONSTRUCTION FACILITIES	
.49	Real Estate Disposal Expenses	*
	<u>Income - (Credit Accounts)</u>	
.9	Miscellaneous Receipts	
652	SURVEYS AND LAYOUTS	
* 653	REAL ESTATE ADMINISTRATIVE ACTIVITIES	*
665	PLANT, PROPERTY, AND EQUIPMENT IN PROCESS OF RETIREMENT (GL 108.1)	
666.-	CLEARING ACCOUNTS (GL 179)	
.1	Warehouse Operations	
.2	Shop Operations	
.8-	Real Estate - Inleasing Program	
.82	Inleasing - Non-Recruiting Facilities	
.83	Relocation Assistance	
.84	Disposals	
.85	Relocation Assistance Payments (PL 91-646)	
.86	Rents, Initial Alterations and Restorations	
.9	Other Clearing Accounts (Specify)	
671.-	INTEREST EXPENSE	
.1	Undistributed Interest (O&M) During Construction (GL 107)	
.2	Interest Expense (O&M - Gross) (GL 171)	

* <u>Account</u> <u>Number</u>	<u>Title</u>	*
671.3	Interest Expense (O&M) Charged to Construction (Cr) (GL 171)	
672.	(RESERVED)	
673.	(RESERVED)	
674.	DEPRECIATION AND AMORTIZATION EXPENSE (GL 171)	
675.	PAYMENTS TO STATES FROM GRANT REVENUES (GL 171)	
678.	WORK IN PROGRESS TRANSFERRED TO PLANT IN SERVICE (GL 101) (Reserved for COEMIS. see COEMIS User's Manual for description and application)	
680.-	INCOME AND CREDITS TO OPERATIONS	
.1-	Operating Income (Cr) (GL 161)	
.11	Sale of Power - for Resale	
.12	Sale of Power - Interdepartmental Sales	
.13	Sale of Power - Other Sales (Specify)	
.15	Sale of Water	
.19	Other Operating Income	
.2-	Credits to Operations (Cr) (GL 162)	
.21	Collections for Subsistence, Quar- ters, Services, etc.	
.22	Income from Grants and Sundry Disposals	
.23	Income from Recreational Fees PL 88-578	
.24	Income from Refuse Permit Fees	
.25	Income from Lakeshore Use Permit Fees	
.3-	Nonoperating Income (Cr) (GL 163)	
.31	Collections for Damages to Government Property	
.32	Disposal Receipts - Fee Land	
.33	Disposal Receipts - Buildings and Improvements	

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* <u>Account</u> <u>Number</u>	<u>Title</u>	*
680.34	Other Disposal Receipts	
.35	Other Nonoperating Income	
.4-	Retirement Receipts - Multiple	
	Purpose Projects (Cr) (GL 108. 3)	
.41	Fee Land	
.42	Buildings and Improvements	
.43	Other Disposal Receipts	
685.-	JOINT EXPENSES - MULTIPLE PUR- POSE PROJECTS (No General Ledger Account required)	
.1	Joint Facilities Expense Allocated to Electric Generation (Dr)	
.2	Joint Facilities Expense Allocated to Other Functions (Dr)	
686.	JOINT FACILITIES EXPENSE ALLO- CATION (Cr) (No General Ledger Account required)	
687.	ABANDONED AND RETIRED PROP- ERTY (Other than Multiple Purpose) (GL 132)	
688.	TRANSFERS TO PLANT IN SERVICE (PIS) FROM WORK IN PROGRESS (WIP) (GL 107)	
689.	NONFUNDED CONTRACTOR'S EARNINGS (GL 142)	
690.	EXPENDITURES - PRIOR YEARS (GL 131.241)	
691.-	TRANSFERS OF COST OR PROPERTY (Net) (GL 133.11)	
.1	(Reserved)	
.2	Other Transfer.	
.3	Payments to States	
.4	(Reserved)	
692.	INTEREST ON GOVERNMENT IN- VESTMENT (Cr) (GL 134)	
693.	INCOMPLETE REHABILITATION WORK - (Cr) (GL 107 or 171) (Reserved for COEMIS)	

<u>Feature Number</u>	<u>Title</u>
694.	FUNDS RETURNED TO U. S. TREASURY BY CORPS OF ENGINEERS (Dr) (GL 113.1; 135.1)
695.	FUNDS RETURNED TO U. S. TREASURY BY OTHER GOVERNMENT AGENCIES (Dr) (GL 113.1; 135.2)
696.-	NONREIMBURSABLE COSTS
.1	Operation and Maintenance (GL 136.11)
.2	Net Gain or Loss on Retirement of Land (Multiple Purpose Projects) (GI 136.6)
697.-	STATUS OF COST RECOVERY - REIMBURSABLE COSTS
.1	Results from Operations (GI 137.1)
.2	Net Gain or Loss on Retirement of Land (Multiple Purpose Projects) (GL 137.2)
.3	Investment Recovery on Non-Multiple Purpose Projects (GL 137.3)
698.	ADVANCES RECEIVED FOR OPERATION AND MAINTENANCE (Cr) (GL 143)

b. Descriptions of Permanent Features and Subfeatures for Operation and Maintenance Projects (General Ledger Account 171). With exception of certain subfeatures prescribed for specific purposes, adequate descriptions for the foregoing features are contained in ER 11-2-101 and ER 1130-2-337, pertinent General Ledger accounts, Chart B, Chapter 2, and in paragraph 8-8. Additional information with respect to specific subfeatures is furnished herein below.

<u>Feature Number</u>	<u>Feature Title and Description</u>
* 601.-	OPERATION OF LOCKS, DAMS AND RESERVOIRS
601.1	<u>Locks</u> . Includes all costs associated with operating lock gates and/or hoists and associated equipment; maintaining lock records; removing debris, ice and snow, cleanup of lock facilities; routine adjusting of meters, relays, instruments, radios and regular equipment; lubrication of equipment, and necessary materials, supplies, equipment and transportation costs associated with operation of the lock.

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Subfeature Title and Description

- * 601.2 Dams (X01). Includes all costs associated with the operation of spillway gates, intake and outlet works, sluiceways and regulating orifices for reservoir regulation; removing and disposing of ice, snow, trash and debris on or in vicinity of dam or dam structures; cleanup of dam structures and facilities; routine testing and adjustment of gages, meters, instruments and relays in dam structure; removal, disposal and control of weeds, brush, trees and aquatic growths on earth-fill dams; grass cutting and disposal on earth-fill dams; and necessary materials, supplies, equipment and transportation associated with the operation of this activity. Costs associated with power intake Works should be included in 604. When this subfeature includes municipal or industrial water delivery facilities, a separate subfeature should be established to record appropriate costs for each such facility for cost allocation purposes.
- 601.3 Reservoirs (X02). Includes all costs to perform reservoir inspections and patrols; removal and control of trash and debris not covered in accounts associated with power plant and dam operation and recreation management; minor bank erosion control; minor cleaning of reservoir area for weed, brush, trees and aquatic growth, boundary surveillance and minor boundary maintenance; insect control; and elimination of health and safety hazards; necessary materials, supplies, equipment and transportation costs associated with this operation, activity.
- 602 OPERATION OF SERVICE FACILITIES.
- 602.1 Roads, Railroads and Bridges (X03). Includes all costs for operation of permanent roads - including the road across the top of the dam, and parking areas near the dam - railroads and bridges required for access and other purposes in connection with operation of the project. It also includes bridges provided as a project feature for the passage of highway and railway traffic over improved channels. This activity does not include access roads to recreational facilities and areas which will be charged to the feature cost code 606. Direct costs included in this activity are for example: snow and ice removal from project access roads, parking areas and walkways; sanding and salting project access roads, parking areas and walk-
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<u>Subfeature Number</u>	<u>Subfeature Title and Description</u>
* 602.1 - continued:	ways; minor patching, signs, ditch cleaning, culvert cleaning and similar duties; bridge operation; cleanup of project roads, railroads and bridges and equipment, materials, supplies and transportation costs associated with these activities.
602.2	<u>Buildings, Grounds and Utilities</u> (X04). Includes all costs for the operation of project-owned permanent facilities such as operator*s quarters, administration and shop buildings, storage buildings and areas, garage buildings and areas, community buildings, local streets and sidewalks, landscaping, and electric, gas, water and sewage facilities and all security and protective measures. Where space in a dam, powerhouse and other basic structure is used in lieu of any of the above-mentioned buildings, such allocated space is not separated from the basic structure. Buildings which house operating machinery and serve other purposes as well are included in this activity but the cost of operation of the machinery is charged to the appropriate feature. Buildings which are used to house specific operating machinery, spare parts, equipment, etc., should be charged to the appropriate feature. It excludes costs associated with the operation of hydraulic models in South Pacific Division and excludes costs associated with feature cost code 606.
602.3	<u>Permanent Operating Equipment</u> (X05). Includes all costs for operation of all tools and equipment, such as laboratory, shop, warehousing, communications, surveys and transportation equipment and office furniture and equipment. Project-owned sedimentation and degradation measuring facilities, rainfall and stream-gaging device fixed sand by-passing systems and like equipment are also included. Includes direct costs of automotive and other equipment not assigned to specific features. Subsidiary accounts for vehicles will be maintained by group classifications as provided for Revolving Fund vehicles, with ledger format similar to Revolving Fund direct expense ledger. Operating costs of permanent equipment assigned to specific features will be charged to those features.
602.4	<u>Operation of Hydraulic Models In South Pacific Division</u> (E01). Includes all costs to operate buildings, grounds and utilities that are part of the Los Angeles-Long Beach and San Francisco Bay hydraulic models located in South Pacific Division.

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- * 603 OPERATION OF FLOOD CONTROL STRUCTURES.
- 603.1 Operation of Levees, Hurricane Barrier Gates, and Other Gated Flood Control Structures (F01). Includes all costs for operation of levees, hurricane barrier gates, and other gated flood control structures; removal of snow and ice from structures; and material, equipment, supplies and transportation costs required to perform this operating function.
- 603.2 Pumping Plant Operations (F02). Includes all costs for operating pumps and associated equipment; collecting and maintaining pumping plant operational records; routine replacement, purification and testing of insulating, lubricating and hydraulic oils; lubricating equipment; repacking glands and replacing electrical brushes; routine testing and adjustment of meters, relay, Instruments and similar equipment; maintenance of fire fighting equipment; supplies, tools and equipment required for operating equipment; and removing ice, debris and snow from equipment; necessary material, supplies, equipment and transportation costs associated with this operation activity.
- 604 OPERATION OF POWER PLANTS.
- 604.1 Operation Supervision and Engineering. Includes all costs for labor, material, and expenses incurred in the general supervision of the operation of hydraulic generating stations. Direct supervision of specific activities will be charged to the appropriate accounts. (For convenience, all general supervision and engineering of electric power production by power plant superintendent and staff assistants may be recorded in this account currently during the fiscal year. At end of the fiscal year, prior to closing the accounts for the fiscal year, the amount determined to be applicable to maintenance activities, will be transferred to Maintenance Supervision.)
- 604.2 Hydraulic Expenses. Includes all costs for labor, an expenses incurred in operating power intake works whether or not the powerhouse is an integral part of the intake dam.

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<u>Subfeature Number</u>	<u>Subfeature Title and Description</u>
604.3	<u>Electric Expenses</u> . Includes all costs for labor, materials, and expenses incurred in operating turbines, generators, auxiliary apparatus, switchgear, and other electric equipment to the point where electricity leaves for transmission by the marketing agency or other project. Keeping plant log and records and preparing reports of operation are included herein.
604.4	<u>Miscellaneous Hydraulic Power Generation Expenses</u> . Includes all costs for labor, materials, and expenses not specifically provided for in other power plant operation features. Includes custodial and other administrative services.
* 604.5	<u>Joint Expenses - Credit</u> . This subfeature will be credited with the services performed by power production facilities chargeable to nonpower producing facilities accounts, such as use of generator room crane to install lock equipment. This subfeature will be credited only with those charges made direct to budgeted items for services performed, which are not proper for inclusion in power production costs.
605	<u>NATURAL RESOURCE MANAGEMENT</u> .
605.1	<u>Management of Natural Resources (R01)</u> . Includes all costs associated with the management of soil, water, vegetation, fish and wildlife and other elements essential to the total ecological management of specific projects; management of permits issued under authority of Title 36 Code of Federal Regulations; outlease management activities; wildlife preservation or improvement activities; forestry and range activities; citation authority programs outside developed recreation areas; management of trails; erosion control; and fire prevention. This subfeature excludes costs associated with fish hatcheries, fish passage and cultural resource management. Also, natural resource activities conducted for the enhancement of recreation areas should be costed under subfeature 606.1.
605.2	<u>Operation of Fish Hatcheries (R05)</u> . Includes all costs associated with the operation of fish hatcheries, egg collecting stations and related facilities for provision of fish propagation. It does not include development activities included in feature cost code 607.54.

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- 605.3 Fish Passage Activities (R06). Includes all costs associated with operation of facilities and equipment for trapping, transportation and passage of fish at dams and navigation facilities. Facilities include ladders, elevators and locks. It does not include developmental activities included in feature cost code 607.54. Fish handling activities associated with dewatering, maintenance work, etc., are chargeable to the appropriate feature.
- 605.4 Management of Archaeological and Cultural Resources (R02). Includes all costs associated with identification, studies, literature searches, reconnaissance surveys, testing, and development of management plans for historical, archaeological and cultural resources. Also included are operations activities associated with identified historical, archaeological and cultural resources.
- * 605.5 Management of Wildlife Mitigation Features. Includes costs for operation and minor maintenance to comply with requirements in the HQUSACE approved wildlife mitigation plan. *
- 606 RECREATION MANAGEMENT.
- 606.1 Management of Recreation Areas and Facilities (R03). Includes all costs associated with rangers and recreation staff salaries, per diem, travel; signs and uniforms; costs of trash removal, cleanup, mowing, gate or park attendants, and other costs associated with management of recreation areas on the project including buildings, grounds, control of vegetation, roads, bridges, parking areas and permanent operating equipment utilized for recreation purposes. This includes costs of collecting and administering user fee programs at recreation sites. Also included in this account are costs for brochures and participation in recreation or public information-related exhibitions, public events, etc. This subfeature does not include costs related to the preparation of Master Plans,

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portions of Master Plans and other studies directly related to recreation management on the project nor costs for operating and managing visitor centers.

606.2

Operation of Visitor Centers (R04). Includes all costs associated with operations, including custodial duties and snow, ice and debris removal; lawn and shrubbery maintenance; utilities; exhibits; grounds and buildings material, and equipment costs. Any operational costs associated with visitor centers should not be charged to other accounts.

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<u>Subfeature Number</u>	<u>Subfeature Title and Description</u>
606.3	<u>Management of Recreation Areas and Facilities Using Special Recreation User Fee Funds</u> (R21). This subfeature is to be used to record all operation costs utilizing Special Recreation User Fee (SRUF) Funds. Includes all costs associated with the management of recreation areas and facilities as described in subfeature 606.1 where SRUF is applied.
606.4	<u>Master Plans</u> (ROB). Includes all costs related to the preparation of Master Plans and supplements, Operational Management Plans and other studies directly related to recreation or natural resource management of specific projects.
607	<u>CONDITION AND OPERATION STUDIES AND ACTIVITIES.</u>
607.1	<u>Dredging Studies.</u>
607.11	<u>Project Condition Sediment Surveys</u> (E04). Includes all costs required to perform surveys and associated analyses for the purpose of providing sedimentation conditions in reservoir projects and in navigation projects.
607.12	<u>Environmental Dredging Studies and Monitoring Activities</u> (E05). Includes all costs to perform study and analysis activities associated with long-range environmental activities related to waterways. These are activities which are needed to assure that appropriate information and requirements are fulfilled so that E&D for dredging can be completed on a timely basis when dredging is needed.
607.13	<u>Other Dredging Studies</u> (E03). Includes all costs for studies related to dredging activities not included in subfeature cost codes 607.11 and 607.12.
607.2	<u>Periodic Inspections.</u>
* 607.21	<u>Instrumentation</u> (E19). Includes all costs related to minor installations and routine maintenance of instruments in existing structures for safety evaluation purposes consistent with an approved plan. This includes instruments which allow the following types of measurements: horizontal and vertical movement, stresses and strains, pore pressure, phreatic surfaces, seismic effects, and seepage clarity and quantity. *

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- 607.22 Continuing Evaluation Data Gathering Inspections (E17). Includes all costs of obtaining, analyzing and reporting instrumentation data consistent with the approved plan for the project.
- 607.23 Formal Periodic Inspections (E06). Includes all costs related to the scheduled periodic inspections of projects and bridges needed to meet inspection frequency requirements of ER 1110-2-100.
- 607.24 Periodic Inspections Reporting (E20). Includes all costs for the preparation of the periodic inspection report and associated follow-on activity.
- * 607.3 Environmental Compliance Assessments. Costs for conducting ERGO compliance assessments and developing corrective action plans for deficiencies discovered during assessments. All ERGO assessments should be included under this subfeature. *
- 607.4 Dam Safety Activities.
- 607.41 Dam Safety Studies (E07). Includes all costs for reconnaissance studies and special engineering investigations for known or suspected dam safety deficiencies, such as seismic evaluations, seepage studies, erosion studies, etc.
- 607.42 Dam Failure Emergency Planning (E09). Includes all costs for dam failure training of project personnel, preparation of flood emergency plans, dam contingency plans, dam surveillance plans, and provision of technical assistance to local interests concerning dam failure.
- 607.5 Other Studies in Support of Operations.
- 607.51 Commercial Activities Studies (S01). Includes all costs of studies related to carrying out analyses of functions that could be performed by private industry according to guidelines in OMB Circular A-76.

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607.52

Energy Conservation Activities (S06). Includes all costs to initiate conservation/efficiency actions or actions to convert the energy demand from non-renewable resources to renewable resources (solar, hydropower, biomass or wind) at operational projects up to the engineering and design phase. Also includes costs to initiate or continue studies to develop or support potential energy conservation actions or activities.

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- 607.53 Other Condition and Operation Studies and Activities (E02). Includes all costs to prepare reconnaissance reports and studies related to the maintenance and rehabilitation at Corps operated and maintained Civil Works projects which are not already covered in other subfeature cost codes under feature cost code 607. Also included are hydrologic data collection and analysis not specified in feature cost code 609 as well as investigation of sunken vessels, the surveillance of northern boundary waters and the preparation of foundation reports, embankment criteria and operation and maintenance manuals.
- 607.54 Fisheries and Wildlife Development Activities (R07). Includes all cost of fish and wildlife studies applicable to a specific project and pro rata share of basin-wide fish and wildlife studies.
- 607.55 Commercial Activities Efficiency Reviews (S09). Includes all costs related to carrying out analyses of functions that have been exempted or excluded from the provisions of OMB Circular A-76 but are required to be subjected to an efficiency review under the OMB Productivity Improvement Program. Costs include those for preparation of the performance work statement and management study.
- 607.6 Hydraulic Model Studies (EOB). Includes all costs related to hydraulic model analyses for Corps operated and maintained projects prior to the engineering and design phase.
- * 607.7 Major Rehabilitation Evaluation Reports. Includes costs to initiate new, or continue ongoing, major rehabilitation evaluation reports. *
- 609 WATER CONTROL MANAGEMENT.

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- 609.1 Data Collection and Management for Water Control or Water Quality Activities (E10). Includes all costs related to operation and maintenance of equipment, personnel and space for data collection related to water control or water quality activities. It also includes funds transferred to other agencies and any similar items needed to accomplish this activity, excluding new water control data systems equipment under subfeature cost code 630.1.
- 609.2 Water Control.

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- * 609.21 Water Control Analysis.(E11). Includes all costs for preparation of routine regulation instructions and runoff forecasts, coordination with other agencies and entities, preparation of reservoir regulation manuals, dissemination of water control information, training, travel and other associated expenses required to make sound water control management decisions.
- 609.22 Water Control Studies (E11). Includes all costs for water management studies to improve efficiency or mitigate constraints on approved plans of regulation.
- 609.3 Water Quality.
- 609.31 Water Quality Analysis (E12). Includes all costs for reservoir and river analyses to improve the quality of water within and downstream from the reservoirs. This involves day-to-day decisions on multi-level releases and pro-rata share of office and computer facilities and other related costs associated with water control management.
- 609.32 Water Quality Studies (E12). Includes all costs related to studies of the means to mitigate water quality problems and studies to determine present and future water quality needs.
- 610 INSPECTIONS AND REPORTS.
- 610.1 Inspections.
- 610.11 Inspection of Completed Works (E13). Includes all costs related to the inspection of Federally-constructed, locally-operated and maintained projects with the exception of projects covered by P1 84-99 to assure compliance with local cooperative agreements.
- 610.12 Inspection of Completed PL 84-99 Works (E14). Includes all costs related to inspection of non-Federal flood protection or coastal emergency works constructed or rehabilitated under P1 84-99 to assure compliance with local cooperative agreements.
- 610.2 Reports. *

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* 610.21	<u>Answering Congressional Inquiries, White House Correspondence etc. (S02)</u> . Includes all costs incurred while answering Congressional inquiries and reports and other inquiries and reports. This subfeature cost code also includes costs for special reports such as responses to the Inspector General, Army Audit Agency and General Accounting* Office investigations of Civil Works O&M projects and activities.
610.22	<u>Energy Conservation Reports (S07)</u> . Includes all costs to prepare energy conservation reports and collect energy data for the Defense Energy Information System (DEIS) under DOD directives to prepare annual Installation Energy Plan (IEP).
611	<u>REAL ESTATE MANAGEMENT.</u>
611.11	<u>Management and Compliance Inspections of Leases, Out-grants, and Similar Agreements (P01)</u> .
611.11	<u>Major Compliance Inspections(P01)</u> . Includes costs of all effort incident to performing inspections of property granted to others for purposes such as commercial concessions, industrial uses, public park and recreation, quasi-public and group camp use, fish and wildlife habitat management, selected agricultural and grazing uses and reconveyance clauses/restrictions in deeds requiring at least annual inspection to assure compliance with terms and conditions of the grant. Includes preparation of reports, determination of compliance after vacation of property subsequent to expiration or revocation of grant and corrective measures where noncompliance is noted.
611.12	<u>Minor Compliance Inspections (P01)</u> . Includes the costs of all efforts incident to performing inspections of property granted or reserved to others for purposes such as road, street, waterline, powerline, and communication line rights-of-way and other uses covered by easements, licenses and permits that do not require an annual inspection to assure compliance with terms and conditions of grants. Includes report preparation, determination of compliance after vacation of property subsequent to expiration or revocation of grant, and corrective measures where noncompliance is noted.

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- * 611.2 Utilization Inspections.
- 611.21 Major Utilization Inspections (P02). Includes the costs of all effort incident to performing inspections of real property under the control of or subject to service agreement with the Corps where changes in utilization are known to occur frequently and substantially so as to require annual determination of proper utilization. Includes E.O. 12512 and E.G. 12411 surveys, BLM withdrawal reviews as applicable, and preparation of reports related to property utilization.
- 611.22 Minor Utilization Inspection (P02). Includes all costs related to efforts incident to performing inspections of recruiting offices, stream gage stations, radio operator sites, all other real property under the control of the Corps as well as property subject to utilization inspections under Memoranda of Agreement with other Federal agencies where utilization inspections are required on a less than annual frequency.
- 611.3 (Reserved).
- 611.4 Outgrants
- 611.41 Major Outgrants (P01). Includes all costs associated with efforts, including contractual services, directly or incident to granting the use of real or personal property to others or denial thereof, such as commercial concessions, industrial uses, public parks and recreation, quasi-public and group camp use, fish and wildlife management, complex agricultural and grazing uses, military maneuver operations, roads and utilities associated with relocation contracts and situations where availability determinations must be made. Includes the cost of preparation of management plans, review of master plans; supplements and appendices; screening with other Government agencies where appropriate, advertising, preparation and distribution of bids/proposals, mapping, negotiations, preparation and execution of outgrants, renewal, extension, and cancellation/termination documents, review of development plans and third party subgrants, responses to requests for use of real or related property; review of recreation cost-share, water storage contracts and application for mineral leases. *

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* 611.42	<u>Minor Outgrants</u> (P01). Includes all costs associated with all efforts related to outgranting the use of real or personal property to others, or the denial thereof, for purposes such as waterlines, powerlines, communication lines, hay and grazing purposes, roads, streets, and any other such uses where formal advertising is waived or considered not beneficial to the Government, as well as requests to drill for oil or gas on Government-owned property where no oil or gas lease is required. Includes survey and recommendation; mapping, negotiations, preparation and execution of outgrants, renewal, extension and cancellation/termination documents and responses to request for use of real or related personal property.
611.5	<u>Audits</u> (P07). Includes all costs related to the preparation of real estate audit assemblies, such as verification and authentication, by tract, each activity required in connection with acquisition, relocation, extinguishment of outstanding rights, land interchange, acquisition or subordination of third party interests, deficiency awards, disposal, etc.
612.-	<u>NATIONAL EMERGENCY PREPAREDNESS PROGRAM</u> Includes all costs of those planning and preparedness activities required to ensure that the division or district is ready to respond to a spectrum of national emergencies. Costs detailed under each subfeature of this feature are to be used in conjunction with activities approved under the category/class descriptions provided in ER 11-1-320. All personnel costs and any contracting required to accomplish approved activities will be reflected in the proper subfeature.
612.1	<u>Analysis/Studies</u> .
612.11	<u>Requirements Analysis</u> . Includes all costs for those activities involved in identifying and developing broad-based analysis, assessments, and studies used to support planning for national security and domestic emergencies.
612.12	<u>Research and Development</u> . Includes all costs associated with those research and data collection activities needed to carry out national emergency preparedness responsibilities.
612.2	<u>Plans/Standing Operating Procedures</u> . *

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- * 612.21 Operational Plans. Includes all costs associated with the development, preparation, coordination, and publication of required plans, supplements, and manuals.
- 612.22 Standing Operating Procedures. Includes all costs associated with the development, preparation, coordination and publication of required standing operating procedures.
- 612.3 Preparedness and Readiness Activities.
- 612.31 Resource Management Activities. Includes all costs associated with the program management activities required to support preparedness efforts such as general coordination, personnel administration, general correspondence preparation, budget development, program reporting and other general support activities.
- 612.32 Specialized Training. Includes all costs associated with the development of training programs, conducting training sessions, procurement of required training aids, and participation in inter- or intra-agency training (courses, seminars, workshops, etc.).
- 612.33 Intergovernmental Activities and Services. Includes all costs associated with those activities and services performed in conjunction with other Federal, state and local agencies to define mission and capabilities, to establish a mechanism for mutual support, and to establish a communication link which would continue to exist after a national security or domestic emergency.
- 612.4 Readiness Exercises.
- 612.41 JCS/DA. Includes all costs associated with the development of, preparation for and participation in JCS/DA directed exercises to test plans, personnel, training and facilities to ensure readiness to respond.
- 612.42 HQUSACE/COREX. Includes all costs associated with the development of, preparation for and participation in HQUSACE/COREX directed exercises to test plans, personnel, training and facilities to ensure readiness to respond. *

<u>Subfeature Number</u>	<u>Subfeature Title and Description</u>
* 612.43	<u>Division District</u> . Includes all costs associated with the development of, preparation for and participation in division/district directed exercises to test plans, personnel, training and facilities to ensure readiness to respond.
612.44	<u>Intergovernmental</u> . Includes all costs associated with the development of, preparation for and participation in intergovernmental exercises to test plans, personnel, training and facilities to ensure readiness to respond.
613	<u>OCCUPATIONAL AND SAFETY HEALTH ACT ACTIVITIES</u> .
613.1	<u>OSHA Inspections</u> (S03). Includes all costs for special inspections to evaluate serious health or safety hazards at completed project and other inspections required by AR 385-10. This subfeature also includes costs for annual IH surveys.
613.2	<u>OSHA Medical Exams</u> (S04). Includes all costs for pre-employment and annual, job-related medical exams for Corps employees working directly at completed projects and who meet medical surveillance or hearing conservation program inclusion criteria of ER 385-1-89 and for Corps employees who are required to use respiratory protection or perform diving.
614	<u>PREVENTION OF OBSTRUCTIVE AND INJURIOUS DEPOSITS</u> (N02). Includes all costs related to the prevention of obstructive and injurious deposits as authorized by the act approved 29 June 1888, as amended. Also includes any required ground or aerial surveillance and follow-up actions on violations.
615	<u>GENERAL REGULATORY FUNCTIONS</u> .
615.1	<u>Processing of Permits</u> (G01). Includes all costs related to the review and evaluation of permit applications under sections 9, 10, 103, and 404 as well as assessments, EIS*s and other NEPA work supporting this review. Cultural resource investigations, jurisdiction determinations, public hearings, and other activities related to applications evaluation are included as are general permit development and consideration of activities under general permits. Support items such as automated permit tracking systems or other computer or micro graphic support are also included.

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- * 615.2 Enforcement and Surveillance (G02). Includes all costs related to compliance inspections, ground and aerial surveillance, unauthorized activities and jurisdiction determinations related to enforcement actions and follow-up on violations.
- 615.3 Navigability and Miscellaneous Studies (G03). Includes all costs related to studies such as jurisdiction studies, mapping, wetland studies, shoreline inventories, and collection of data for environmental data bases.
- 615.4 Other Regulatory Functions (G04). Includes all regulatory costs related to administration of the miscellaneous regulations such as fairways, navigation regulations, danger zones, restricted areas, plus review of 402 applications.
- 616 LAW ENFORCEMENT.
- 616.1 Law Enforcement Contract Agreements Costs (R09). Includes all costs of contracts or cooperative agreements for law enforcement with states and their political subdivisions under P1 94-587.
- 616.2 Supervision of Law Enforcement Contracts/Agreements (R09). Includes all technical and administrative charges for law enforcement activities which are not direct contract costs.
- 619 PROJECT OPERATIONS MANAGEMENT.
- 619.1 Project/Resident/Area Office. Includes costs for field personnel, both technical and administrative, and necessary supplies and materials located directly at the project/resident/area office site in support of an operational activity or contract which cannot be charged to a specific operations feature cost. This subfeature does not include costs for supervision of law enforcement contracts (subfeature cost code 616.2), condition and operation studies and activities (feature cost code 607), water control management (feature cost code 609), inspections and reports (feature cost code 610) and real estate management (feature cost code 611). *

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* 619.2	<u>District Office</u> . Includes all costs originating in the district office of a technical and administrative nature in support of operations activities which cannot be charged to a specific operations feature cost. This subfeature does not include costs for supervision of law enforcement contracts (subfeature cost code 616.2), condition and operation studies and activities (feature cost code 607), power plant supervision and engineering (feature cost code 604), inspections and reports (feature cost code 610), and real estate management (feature cost code 611), or any other activity that is more appropriately chargeable to a specific operations feature account.
(2) <u>Maintenance Accounts including Additions and Retirements.</u> (General Ledger Accounts 107, 108.2, and 171).	
620	<u>LANDS AND DAMAGES.</u>
620.1	<u>Planning.</u>
620.11	<u>Pre-Authorization Planning</u> (P03). Includes all costs, except appraisal effort, directly associated with real estate planning during pre-authorization stages of a project, including preparation and review of real estate data in survey reports, feasibility studies, etc.; preparation of real estate planning reports and supplements thereto; preparation of site reports; etc.
620.12	<u>Post-Authorization Planning</u> (P03). Includes all costs, except appraisal effort, directly associated with real estate planning during post-authorization stages of a project, including preparation of real estate design memoranda and supplements thereto; preparation and review of real estate data in master plans, supplements and appendices; preparation of cemetery relocation plans; survey of potential replacement housing (PL 91-646); public meetings; etc.
620.13	<u>Attorneys* Opinions of Compensability</u> (P03). Includes all costs associated with the preparation of attorneys* opinion of compensability incorporated in relocations design memoranda.
620.2	<u>Acquisition</u> (P03). Includes all costs (except leasehold, local cooperation agreements and temporary permits) *

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- * 620.2- continued both staff and contractual services, directly incident to acquisition of real property and interests therein by purchase, condemnation, donation, exchange, reassignment transfer from other Federal agencies, permits, etc.
- 620.21 Mapping and Surveying, and Tract Ownership Data (P03). Includes all costs in connection with tract ownership data, surveys, writing descriptions, and mapping for real estate acquisition purposes.
- 620.22 Title Evidence (P03). Includes all costs in connection with obtaining title evidence.
- 620.23 Negotiations and Closings (P03). Includes all costs in connection with all negotiations conducted for acquisition of real property or interests therein by purchase, donation, exchange, reassignment or transfer; closing land purchase cases; title curative work; recordings of deeds, etc.; delivery of checks to landowners; preparation of attorneys* final opinions; negotiating relocation agreements; obtaining rights of entry for construction, and filing claims for water rights.
- 620.24 Condemnation (Pre-DT Filing) (P03). Includes all costs in connection with preparation of condemnation assemblies, including declarations of taking and the processing thereof, up to and including the filing of the case.
- 620.3 Appraisals (P03).
- 620.31 Staff Appraisals. Includes the costs of all effort of staff appraisers involved in completing appraisal reports such as inspecting the subject property, compiling and analyzing market, cost and Income data, reviewing courthouse records, obtaining necessary information from other government agencies, preparing appraisal exhibits and appraisal review. Includes appraisals for the following purposes: acquisition, disposal, outgranting, mineral reports, timber cruises, gross appraisals, damage claims, homeowners assistance, planning, market analysis/ feasibility reports.
- 620.32 Contract Appraisals. Includes all costs associated with effort by contractor personnel involved in completing appraisal reports. Also includes costs associated with appraisal review and each contract or purchase order for *

<u>Subfeature Number</u>	<u>Subfeature Title and Description</u>
620.32- continued	appraisal services such as inspection of property and comparable sales, review and/or inspection of comparative income, and cost information, selection of potential contract appraisers, negotiation of contracts and contract administration, and provision of technical assistance and advice to contract appraisers.
620.4	<u>Relocations, Condemnation, and Disposals.</u>
620.41	<u>Relocation Assistance (PL 91-646)</u> (P03). Includes all costs incident to providing relocation assistance and advisory services to displaced owners and/or tenants, including processing of applications for relocation payments and processing appeals.
620.42	<u>Condemnation (Post-DT Filing)</u> (P03). Includes all costs involved in completing condemnation cases such as court exhibits, preparation for trials, testifying, stipulated settlement proposals, revestment actions, and other assistance to the Department of Justice.
620.43	<u>Disposals</u> (P03). Includes all costs, including contractual services, involved in planning and accomplishing the disposition of real property and components thereof by sale, transfer, etc. Includes reviews, surveys and recommendations; preparation of maps, screening, advertising or waiver thereof, preparation and distribution of bid documents, negotiations, preparation and execution of disposal documents; sales contract administration; responses to requests for disposal of real property or components thereof.
* 620.44	<u>Relocation-Assistance (Department of the Army Relocation Services for Employees (DARSE) program)</u> (P03). Includes activity under the DARSE program, such as preliminary data collection, coordination and liaison between employee and contractor, review and appeal of complaint process. *
620.5	<u>Temporary Permits</u> (P03). Includes all costs incident to obtaining real estate use rights by permit, etc., for conducting military maneuvers, surveys, exploration and other short-term use. Includes procurement of ownership data, mapping, legal descriptions, negotiations, and the filing of condemnation, if necessary. Also, includes damage settlements thereunder.
620.6	<u>Encroachments</u> (P04). Includes all costs, except boundary line surveys and remarking in resolution of encroachments on project lands.

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- 620.7 Timber Harvest (P08). Includes all administrative costs incurred in connection with the timber harvesting program, such as contract administration, inspection, and staff supervision of production and harvesting of timber. Reimbursements will be credited to subfeature 680.234, Other Nonoperating Income.
- 620.8 Boundary Monumentation.
- 620.81 Boundary Monumentation (P05). Includes all costs for the initial boundary line surveys and marking.
- 620.82 Boundary Maintenance and Rectification (P06). Includes all costs to resurvey and remark boundary lines and replace boundary monumentation. Also includes resurveying and remarking boundary lines for the purpose of settling boundary line disputes.
- 620.9 Real Estate Payments (P03).
- 620.91 Land Payments. Includes costs for negotiated purchase of real property or interest therein; transfers from other Government agencies with reimbursements; payments to U.S. District Courts for acquisition by Declaration of Taking (D/T), including deficiency judgments, interest payments, stipulated settlements, and judgments in straight condemnation; payments to local interests as reimbursement for rights-of-way, and costs and expenses arising under Sections 303 and 304, PL 91-646; dollar costs at time negotiated offer (option) accepted; check issued for filing of D/T or payment of deficiency; or reimbursement to other agencies.
- 620.92 Relocation Assistance Payments (PL 91-646). Includes costs for relocation expenses of owners and tenants and other losses and damages incurred as a direct result of moving occasioned by acquisition of land; other payments or expenses incurred under Sections 205, 206, and 215, PL 91-646. Dollar costs are to be shown as of the time payments accrue.
- 620.93 Damage Payments. Includes costs for claims arising from use and occupancy of real property in and to which fee, easements, or lesser interests were not acquired; payments for damage settlements under rights of entry. Costs are to be shown as of the time payments accrue.
- 621 MAINTENANCE OF DAMS.

<u>Subfeature Number</u>	<u>Subfeature Title and Description</u>
621.1	<u>Dam Joint Use Facilities.</u>
621.11	<u>Dam Maintenance (X06).</u> Includes direct costs for the maintenance, repair, replacement, betterment and additions to, or retirement of joint use facilities and equipment for dams, spillways, outlet works and auxiliary dams. This subfeature also includes costs for spare parts, special tools, miscellaneous supplies and materials and transportation costs required to perform this maintenance function.
621.12	<u>Dam Safety Modification (X12).</u> Includes direct costs for work pertaining to maintenance, repair or replacement of dam facilities as identified in approved dam safety reconnaissance studies and/or special investigation reports.
621.13	<u>Correction of OSHA Deficiencies on Dam Structures (SOS).</u> Includes costs for correction of OSHA deficiencies identified by OSHA inspections of dam structures and facilities.
621.14	<u>Maintenance of Dam Structures for Energy Conservation (SOB).</u> Includes all costs for developing, maintaining and/or installing facilities and equipment on dam structures and facilities (see subfeature 621.11) which will contribute to energy conservation.
621.15	<u>Instrumentation on Dam Structures (E19).</u> Includes all costs related to major installations of instruments for safety evaluation purposes consistent with an approved plan. They include instruments which allow the following types of measurements: horizontal and vertical movement, stresses and strains, pore pressure, phreatic surfaces, seismic surfaces and seepage clarity and quantity.
* 621.16	<u>Environmental Compliance at Dam Structures CR22).</u> Costs for correcting deficiencies to comply with applicable Federal, state, and local environmental laws and regulations, including correcting findings

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- * 621.16 continued identified in ERGO assessments. Do not include normal O&M of the environmental systems under this subfeature. Normal O&M costs should be charged to the feature the system supports. Do not include ERGO assessments under this subfeature. Assessment costs should be included under subfeature number 607.3.
- 621.2 Reservoir Maintenance (X07). Includes all costs for maintenance, repair, replacement or betterment and additions to, or retirement of, the reservoir and facilities. These costs include floating trash booms; trash racks; erosion control; drainage; removal of debris or aquatic growth to ensure proper functioning of the reservoir; rim grouting or mine sealing, etc., to prevent leakage, etc., that are not directly associated with any other specific feature or subfeature. *
- 622 LOCK MAINTENANCE.
- 622.1 Lock and Salt Water Control Structure Maintenance (N03). Includes all costs for the maintenance, repair, replacement, betterments and additions to, or retirement of, the lock structure and facilities for passage of waterborne traffic, including gates, valve operating machinery and shelter cribs, fills, lock walls, and guide and guard walls including dolphin within the lock approaches for tie up, guard, or guide purposes. This subfeature also includes related costs for spare parts, replacements, additions, special tools, miscellaneous supplies and materials and transportation costs for performing this maintenance function.
- 622.2 Correction of OSHA Deficiencies on Lock Structures (S05). Includes all costs for correction of OSHA deficiencies identified during OSHA inspections of lock structures and facilities (see subfeature 622.1).

<u>Subfeature Number</u>	<u>Subfeature Title and Description</u>
622.3	<u>Maintenance of Lock Structures for Energy Conservation</u> (S08). Includes all costs for developing, maintaining and/or installing facilities and equipment on lock structures and facilities (see subfeature 622.1) which will contribute to energy conservation.
622.4	<u>Instrumentation on Lock Structures</u> (E19). Includes all costs related to major installations of instruments for safety evaluation purposes consistent with an approved plan. This includes instruments which allow the following types of measurement: horizontal and vertical movement, stresses and strains, pore pressure, phreatic surfaces, seismic surfaces, and seepage clarity and quantity.
* 622.5	<u>Environmental Compliance at Lock Structures</u> (R22). Costs for correcting deficiencies to comply with applicable Federal, state, and local environmental laws and regulations, including correcting findings identified in ERGO assessments. Do not include normal O&M of the environmental systems under this subfeature. Normal O&M costs should be charged to the feature the system supports. Do not include ERGO assessments under this subfeature. Assessment costs should be included under subfeature number 607.3.
623	<u>POWER PLANT MAINTENANCE</u> . Costs for each subfeature for this feature will be further broken out into the following sub-subfeatures: Supervision and Engineering - Costs of labor, material and expenses incurred in <u>general</u> supervision of maintenance of hydraulic power generating stations. <u>Direct</u> supervision of specific jobs shall be charged to the appropriate maintenance feature. Maintenance of Structures - Costs of labor, material and expenses incurred in the maintenance, repair, replace-

<u>Subfeature Number</u>	<u>Subfeature Title and Description</u>
* 623- continued	<p>ments, betterment and addition to or retirement of powerhouse, switchyard and intake works whether or not the powerhouse is an integral part of the intake dam.</p> <p>Maintenance of Electric Plant - Costs of labor, material and expenses incurred in the maintenance, repair, replacement, betterment and addition to or retirement of the power plant generating and accessory electrical equipment and switchyard electrical equipment.</p> <p>Maintenance of Miscellaneous Hydraulic Plant - Costs of labor, material, and expenses incurred in the maintenance, repair, replacement, betterment and addition to or retirement of the power plant and switchyard miscellaneous hydraulic plant.</p>
623.1	<p><u>Scheduled Power Plant Maintenance</u> (H03). Includes all costs for performing cyclically scheduled maintenance of all power plant structures and facilities specifically required for the production, transmission, and distribution of power. Cyclically scheduled maintenance is defined as maintenance that is performed in intervals not exceeding four years. Power plant maintenance work includes:</p> <p>Maintenance, repair, replacements, betterments, and addition to or retirement of all power plant structures; of facilities and equipment required for the production, transmission and distribution of electrical power including but not limited to the powerhouse, spillway, low-flow bypass systems, storage facilities, turbines, motors, pumps, generators and governors; of all accessory electrical equipment and control systems; of all water, air and oil systems; of all intake structures with electrical and mechanical equipment; of the trail race, switchyard, transformer yard, elevators, trash racks; and of lighting and interior power distribution systems, cable tunnels, and conduit runs.</p> <p>Spare parts, special and regular tools, supplies and equipment, scaffolding and rental of specialized equipment.</p> <p>Labor, materials, and incidental expenses incurred to maintain maintenance records; expenses Incurred by the power plant superintendent and staff assistants In the</p>

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623.1- continued	general supervision of the maintenance of the hydraulic generating station; and transportation and per diem costs required to perform power plant maintenance functions. Costs for this subfeature will be further broken out as follows:
	623.11 Maintenance Supervision
	623.12 Maintenance of Structures
	623.13 Maintenance of Electric Plant
	623.14 Maintenance of Miscellaneous Hydraulic Plant
*	623.15 Maintenance of Power Intake Works *
623.2	<u>Nonscheduled Power Plant Maintenance (H02)</u> . Includes costs for performing noncyclical maintenance of power plant structures and facilities. Noncyclical maintenance is defined as any maintenance performed because of the breakdown of equipment and facilities or any maintenance not performed within a four-year cycle. Maintenance activities included in this subfeature are those activities detailed in subfeature cost code 623.1 which are of a noncyclical nature. Costs for this subfeature will be further broken out as follows:
	623.21 Maintenance Supervision
	623.22 Maintenance of Structures
	623.23 Maintenance of Electric Plant
	623.24 Maintenance of Miscellaneous Hydraulic Plant
*	623.25 Maintenance of Power Intake Works *
623.3	<u>Comprehensive Replacement of Power Plant Support Equipment and Facilities (H04)</u> . Includes all costs for a comprehensive equipment replacement program for power plant equipment which, viewed as an entire system, is at or near the end of its economic life and, therefore, replacement is needed to enhance efficiency and effectiveness of continued power plant operation. Costs for this subfeature will be further broken out as follows:
	623.31 Maintenance Supervision
	623.32 Maintenance of Structures
	623.33 Maintenance of Electric Plant
	623.34 Maintenance of Miscellaneous Hydraulic Plant
*	623.35 Maintenance of Power Intake Works *
623.4	<u>Correction of OSHA Deficiencies on Power Plant Structures (S05)</u> . Includes all costs for correction of OSHA deficiencies identified during OSHA inspections of power plant structures and facilities. Costs for this subfeature will be further broken out as follows:

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continued

- 623.41 Maintenance Supervision
- 623.42 Maintenance of Structures
- 623.43 Maintenance of Electric Plant
- 623.44 Maintenance of Miscellaneous
Hydraulic Plant
- 623.45 Maintenance of Power Intake Works

623.5

Maintenance of Power Plant Structures for Energy Conservation (508). Includes all costs for developing, maintaining and/or installing facilities and equipment on power plant structures which will contribute to energy conservation. Costs for this subfeature will be further broken out as follows:

- 623.51 Maintenance Supervision
- 623.52 Maintenance of Structures
- 623.53 Maintenance of Electric Plant
- 623.54 Maintenance of Miscellaneous
Hydraulic Plant
- 623.55 Maintenance of Power Intake Works

* 623.6

Environmental Compliance at Power Plant Structures (R22). Costs for correcting deficiencies to comply with applicable Federal, state, and local environmental laws and regulations, including correcting findings identified in ERGO assessments. Costs for this subfeature will be further broken out as follows:

- 623.61 Maintenance Supervision
- 623.62 Maintenance of Structures
- 623.63 Maintenance of Electric Plant
- 623.64 Maintenance of Miscellaneous
Hydraulic Plant

Do not include normal O&M of the environmental systems under this subfeature. Normal O&M costs should be charged to the feature the system supports. Do not include ERGO assessments under this subfeature. Assessment costs should be included under subfeature number 607.3.

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624

NATURAL RESOURCE FACILITIES.

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Subfeature Title and Description

- 624.1 Maintenance of Natural Resource Facilities (R10).
Includes all costs to perform maintenance needed
to preserve natural resources and associated
facilities located on project lands. This
subfeature does not include maintenance of fish
hatcheries.
- 624.2 Maintenance of Fish Hatcheries and Fish Passage
Facilities (R11). Includes all costs required to
maintain fish hatcheries and fish passage
facilities.
- 624.3 Mitigation of Archaeological and Cultural
Buildings. Sites. Structures or Objects (R17).
Includes all costs for protecting, recovering,
preserving or otherwise mitigating significant
archaeological and/or cultural buildings, sites,
structures or objects. This subfeature covers
costs only during the recovery, preservation or
mitigation activity.
- 624.4 Environmental Compliance at Natural Resource
Facilities (R22). Costs for correcting
deficiencies to comply with applicable Federal,
state and local environmental laws and
regulations, including correcting findings
identified in ERGO assessments. Do not include
normal O&M of the environmental systems under this
subfeature. Normal OSM costs should be charged to
the feature the system supports. Do not include
ERGO assessments under this subfeature. Assessment
costs should be included under subfeature number
607.3.
- * 624.5 Maintenance of Wildlife Mitigation Features.
Maintenance costs to comply with HQUSACE approved
wildlife plan.
- 625 MAINTENANCE OF NON-RECREATIONAL ROADS. RAILROADS
AND BRIDGES.

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Subfeature Title and Description

625.1

Non-Recreational Road. Railroad and Bridge
Maintenance (X08). Includes all costs required for
the maintenance, repair, replacement, betterment
and additions to, or retirement of, non-
recreational project access roads - including the
road across the dam, parking areas, bridges and
railroads and walkways. This subfeature also

8-78k.2 (next page is 8-78L)

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<u>Subfeature Number</u>	<u>Subfeature Title and Description</u>
* 625.1- continued	includes related costs for spare parts, special tools, miscellaneous materials and supplies and transportation costs associated with this maintenance function.
625.2	<u>Correction of OSHA Deficiencies on Roads, Railroads and Bridge Structures</u> (S05). Includes all costs for correction of OSHA deficiencies identified during inspections of project roads, railroads and bridge structures.
625.3	<u>Maintenance of Road, Railroad and Bridge Structures for Energy Conservation</u> (S08). Includes all costs for developing, maintaining and/or installing facilities and equipment on road, railroad and bridge structures for the purpose of energy conservation.
626	<u>BREAKWATER, JETTY AND SEAWALL MAINTENANCE.</u>
626.1	<u>Breakwater Jetty and Seawall Maintenance</u> (N04). Includes all costs for the maintenance, repair, replacement, betterment and additions to, or retirement of breakwaters, seawalls, piers, and similar structures for the protection of harbors, navigation and port facilities against the force of waves and encroachment of seas or lakes by direct wave action. Other structures included in this subfeature are jetties, groins and like structures provided in seas, lakes, rivers, canals, exposed tidal waters, and harbors to control water flow and current to maintain stability of the adjacent land. This subfeature also includes related costs for spare parts, special tools, miscellaneous materials and supplies and transportation costs associated with this maintenance function.
626.2	<u>Correction of OSHA Deficiencies on Breakwaters and Seawalls</u> (S08). Includes all costs for correction of OSHA deficiencies identified during OSHA inspections of structures listed under subfeature cost code 626.1.
626.3	<u>Maintenance of Breakwaters and Seawalls for Energy Conservation Purposes</u> (S08). Includes all costs for developing, maintaining and/or installing facilities and equipment on structures listed under subfeature cost code
627	<u>MAINTENANCE OF LEVEES AND FLOODWALLS AND OTHER NON-DREDGING FLOOD CONTROL MAINTENANCE.</u>

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<u>Subfeature Number</u>	<u>Subfeature Title and Description</u>
627.1	<u>Maintenance of Levees. Floodwalls. Hurricane Barriers and Other Flood Control Structures (F03).</u> Includes all costs for the maintenance, repair, replacement, betterment and additions-to, or retirement of, embankments, walls, and other structures to protect areas from inundation. This includes direct costs for removal of trees, brush, accumulated snags, drifts and debris from canals and waterways for flood control and major drainage purposes; and direct costs for the repair, replacement, betterment and additions to, or retirement of, channel improvement structures and revetments, linings, dikes, jetties, bulkheads and buildings (when provided for flood control). This subfeature also includes related costs for materials, supplies, special tools and transportation costs associated with this maintenance function.
627.2	<u>Correction of OSHA Deficiencies on Levees. Floodwalls. Hurricane Barriers and Other Flood Control Structures (S05).</u> Includes all costs for correction of OSHA deficiencies identified during OSHA inspections of structures listed under subfeature cost code 627.1.
627.3	<u>Maintenance of Levees. Floodwalls. Hurricane Barriers and Other Flood Control Structures for Energy Conservation (S08).</u> Includes all costs for developing, maintaining and/or installing facilities and equipment on structures listed under subfeature cost code 627.1 for the purposes of energy conservation.
627.4	<u>Instrumentation on Levees. Floodwalls. Hurricane Barriers, and Other Flood Control Structures (E19).</u> Includes all costs related to major installations of instruments for safety evaluation purposes consistent with an approved plan. They include instruments which allow the following types of measurements; horizontal and vertical movement, stresses and strains, pore pressure, phreatic surfaces, seismic surfaces, and seepage clarity and quantity.

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- * 627.5 Environmental Compliance at Flood Control Structures (R22). Costs for correcting deficiencies to comply with applicable Federal, state and local environmental laws and regulations, including correcting findings identified in ERGO assessments at structures listed under subfeature cost code 627.1. Do not include normal O&M of the environmental systems under this subfeature. Normal O&M costs should be charged to the feature the system supports. Do not include ERGO assessments under this subfeature. Assessment costs should be included under subfeature number 607.3. *
- 628 PUMPING PLANT MAINTENANCE.
- 628.1 Maintenance of Pumping Plants (F04). Includes all costs for the maintenance, repair, replacement, betterment and additions to, or retirement of, pumping plants. This includes such items as buildings, pumps and prime movers including power supplies, controls, piping and all other associated facilities. It also includes related costs for spare parts, replacements, additions, special tools, miscellaneous materials and supplies and transportation costs associated with this maintenance function.
- 628.2 Correction of OSHA Deficiencies on Pumping Plants (S05). Includes all costs for correction of OSHA deficiencies identified during OSHA inspections on structures listed under subfeature cost code 628.1.
- 628.3 Maintenance of Pumping Plants for Energy Conservation (S08). Includes all costs for developing, maintaining and/or installing facilities and equipment on structures listed under subfeature cost code 628.1 for purposes of energy conservation.
- * 628.4 Environmental Compliance at Pumping Plants (R22). Costs for correcting deficiencies to comply with applicable Federal, state and local environmental laws and regulations, including correcting

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<u>Subfeature Number</u>	<u>Subfeature Title and Description</u>
* 628.4 continued	findings identified in ERGO assessments at structures listed under subfeature cost code 628.1. Do not include normal O&M of the environmental systems under this subfeature. Normal O&M costs of the environmental systems should be charged to the feature the system supports. Do not include ERGO assessments under this subfeature. Assessment costs should be included under subfeature number 607.3.
629	<u>MAINTENANCE OF RECREATIONAL FACILITIES.</u> *
629.1	<u>Maintenance of Recreation Facilities Including Buildings, Grounds and Utilities (R14).</u> Includes all costs for the maintenance, repair, replacement, betterment and additions to, or retirement of, recreation facilities including campgrounds, picnic areas, public use facilities, boat ramps, parking areas, roads, grounds, utilities associated with recreation use, buildings used for recreation purposes or the collection of fees and other structures used to support the recreation function. This subfeature also includes related costs for spare parts, replacements, additions, special tools, miscellaneous materials and supplies, transportation costs and equipment usage. This subfeature does <u>not</u> include costs for the maintenance of visitors* centers and correction of sanitation deficiencies.
629.2	<u>Road and Bridge Maintenance. Recreational (R12).</u> Includes all costs required for the maintenance, repair, replacement, betterment and additions to, or retirement of, roads, parking areas, bridges and walkways associated with recreational development.
629.3	<u>Erosion Control in Recreational Area (R13).</u> Includes all costs for control of erosion endangering recreational areas or facilities.

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- 629.4 Maintenance of Visitor Centers (R15). Includes all costs for the maintenance, repair, replacement, betterment and addition to, or retirement of, visitor center buildings, grounds, exhibits and utilities. This subfeature also includes related costs for spare parts, replacements, additions, special tools and equipment usage.
- 629.5 Maintenance and Purchase of Permanent Operating Equipment for Recreation Purposes (R16). Includes all costs in connection with the maintenance, repair, replacement and addition to, or retirement of, permanent operating equipment used to support the recreation function of the project.
- 629.6 Correction of OSHA Deficiencies on Recreational Facilities (S05). Includes all costs for correction of OSHA deficiencies identified during OSHA inspections of recreational facilities and equipment.
- 629.7 Maintenance of Recreational Facilities for Energy Conservation (S08). Includes all costs for developing, maintaining and/or installing facilities and equipment on recreation facilities and equipment listed in subfeature cost codes 629.1, 629.2, 629.4, 629.5 and 629.8 for purposes of energy conservation.
- 629.81 Correction of Sanitary Deficiencies (R18). Includes all costs for the correction of sanitary deficiencies in violation of Federal, state or local standards (formerly identified under the Construction, General, 710 account).
- 629.82 Cost Shared Recreation Development Contracts (Rig). Includes all cost shared recreation contract costs excluding those costs charged to projects within project category/class/subclasses 115, 122, 213, 224 and 230.

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8-78n.2 (next page is 8-78o)

<u>Subfeature Number</u>	<u>Subfeature Title and Description</u>
629.83	<u>Cost Shared Recreation Development Negotiations</u> (R19). Includes all costs associated with negotiations and/or monitoring of cost shared recreation development, including both PL 89-72 and Cost Shared Recreation Development contracts. This subfeature does not include actual contract costs.
629.9	<u>Maintenance of Using Special Recreation User Fees</u> (R20). This subfeature is to be used to record all maintenance costs utilizing Special Recreation User Fee (SRUF) Funds. Includes all costs associated with the maintenance of recreation areas and facilities as described in subfeatures 629.1, 629.2, 629.3, 629.4 and 629.5.
* 629.11	<u>Environmental Compliance at Recreation Facilities</u> (R22). Costs for correcting deficiencies to comply with applicable Federal, state and local environmental laws and regulations, including correcting findings identified in ERGO assessments. Do not include normal O&M of the environmental systems under this subfeature. Normal O&M costs should be charged to the feature the system supports. Do not include ERGO assessments under this subfeature. Assessment costs should be included under subfeature number 607.3.
630	<u>MAINTENANCE AND/OR PURCHASE OF NON-RECREATIONAL PERMANENT OPERATING EQUIPMENT.</u>

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Subfeature Title and Description

- * 630.1 Purchase of Water Control Data System Equipment (E15). Includes all costs for the purchase of all new equipment (upgraded or expansion) used to acquire, process, display, and distribute data associated with project regulation (water control). This category is to include only those costs related to equipment justified in the Division Water Control System Master Plan approved by DAEN-CWH. Costs for equipment that serves more than one project should be included in the Revolving Fund appropriation.
- 630.2 Maintenance and/or Purchase of Non-Recreational Permanent Operating Equipment (X11). Includes all costs for the maintenance, repair, replacement, betterment and additions to, or retirement of, permanent operating equipment not used to support the recreation function. Also included are related costs for spare parts, replacements, additions, special tools, miscellaneous materials and supplies, transportation costs and equipment usage.
- 630.3 Correction of OSHA Deficiencies on Permanent Operating Equipment (S05). Includes all costs for correction of OSHA deficiencies identified during OSHA inspections of permanent operating equipment.
- 630.4 Maintenance and/or Purchase of Permanent Operating Equipment for Energy Conservation (S08). Includes all costs for developing, maintaining and/or installing facilities and equipment on non-recreational facilities in sub-feature cost codes 630.1 and 630.2 for purposes of energy conservation.
- 631 BANK STABILIZATION, MAINTENANCE OF REVETMENTS AND DIKES AND OTHER MEASURES TO PREVENT SLOUGHING OR MEANDERING OF CHANNELS (X10). Includes all costs for the maintenance, repair, replacement, betterment and additions to, or retirement of, revetments, linings, training dikes, bulkheads and other structures, and/or measures to prevent erosion, sloughing or meandering of channels for non-navigation purposes. Also included are related costs for spare parts, replacements, additions, special tools, miscellaneous materials and supplies, transportation costs and equipment usage.
- 632 UTILITIES SUPPLIES MAINTENANCE AND/OR CONSTRUCTION OF NON-RECREATIONAL BUILDINGS AND GROUNDS. *

<u>Subfeature Number</u>	<u>Subfeature Title and Description</u>
* 632.1	<u>Maintenance of Non-Recreational Buildings, Grounds and Utilities</u> (X09). Includes all costs associated with the maintenance, repair, replacement, betterment and additions to, or retirement of, non-recreational project facilities such as administration buildings and shop buildings, garage buildings and areas, other non-leased or rented project buildings, local streets and sidewalks. Also included are direct costs for the maintenance, repair, replacement, betterment and additions to, or retirement of, houses, apartments and other living quarters rented to Government employees. Finally, direct costs associated with the maintenance, repair, replacement, betterment and additions to, or retirement of, non-recreation project utilities including project water, sewer, gas and electrical systems will be included as will costs related to spare parts, replacements, additions, special tools, miscellaneous materials and supplies, transportation costs and equipment usage.
632.2	<u>Correction of OSHA Deficiencies in Buildings and Grounds</u> (S05). Includes all costs for correction of OSHA deficiencies identified during OSHA inspections of project buildings and grounds.
632.3	<u>Maintenance of Buildings Grounds and Utilities for Energy Conservation</u> (S08). Includes all costs for developing, maintaining and/or installing facilities and equipment related to project buildings, grounds and utilities for the purpose of energy conservation.
632.4	<u>Maintenance of Hydraulic Models in South Pacific Division</u> (E16). Includes all costs associated with the maintenance, repair, replacement, betterment and additions to, or retirement of, buildings, grounds and utilities that are part of the hydraulic models in South Pacific Division.
632.6	<u>Emergency Facilities.</u>
632.61	<u>Emergency Operation Center Development/Maintenance.</u> Includes all costs for supplies, equipment or facilities required to support national emergency preparedness planning efforts.

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- 632.62 Emergency Relocation Site Development/Maintenance.
Includes all costs for supplies, equipment or facilities required to support continuity of government preparedness efforts.
- * 632.7 Environmental Compliance at Non-Recreational Buildings and Grounds (R22). Costs for correcting deficiencies to comply with applicable Federal, state, and local environmental laws and regulations, including correcting findings identified in ERGO assessments. Do not include normal O&M of the environmental systems under this subfeature. Normal O&M costs should be charged to the feature the system supports. Do not include ERGO assessments under this subfeature. Assessment costs should be included under subfeature number 607.3.
- 633 CHANNEL AND CANAL MAINTENANCE. *
- 633.1 Dredging of Channels and Canals.
- 633.11 Dredging of Channels and Canals for Navigation (D01). Includes all costs-except sediment survey costs-associated with dredging for the maintenance and betterment of project navigation channels and canals. This subfeature cost code also includes related costs for spare parts, special tools, miscellaneous materials and supplies, transportation costs and equipment costs.
- 633.12 Dredging of Channels and Canals for Flood Control (F05). Includes all costs associated with dredging for the maintenance and betterment of channels and canals for flood control purposes. This subfeature cost code also includes related costs for spare parts, special tools, miscellaneous materials and supplies, transportation costs and equipment costs.
- 633.2 Non-Dredging Maintenance.

<u>Subfeature Number</u>	<u>Subfeature Title and Description</u>
633.21	<u>Non-Dredging Navigation Channel Maintenance. Clearing. Aquatic Plant Removal. Rock and Removal of Other Obstructions</u> (N06; N05). Includes all costs associated with non-dredging navigation channel maintenance, clearing, aquatic plant removal, removal of sunken vessels, rock and other debris removal. This subfeature cost code also includes related costs for spare parts, miscellaneous materials and supplies, transportation costs. and equipment costs.
633.22	<u>Maintenance of Revetments. Groins or Dikes to Control Current in Order to Maintain Depth of Channel</u> (N07). Includes all costs associated with maintenance of revetments, groins or dikes to control current in order to maintain depth of channel. This subfeature cost code also includes related costs for spare parts, special

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633.22-
continued

tools, miscellaneous materials and supplies,
transportation costs and equipment costs.

633.23

Correction of OSHA Deficiencies on Revetments,
Groins or Dikes (S05). Includes all costs for
correction of OSHA deficiencies identified during
OSHA inspections of revetments, groins and dikes.

633.3

Dredged Material Disposal.

633.31

Dredged Material Disposal Facility Construction
(D02). Includes all costs associated with the
construction of dredged material disposal
facility. This subfeature cost code also includes
related costs for miscellaneous materials and
supplies, transportation costs and equipment
costs.

633.32

Dredged Material Disposal Facility Maintenance
(D02). Includes all costs associated with the
maintenance of dredged material disposal facility.
This subfeature cost code also includes related
costs for spare parts, replacements, special
tools, miscellaneous materials and supplies,
transportation costs and equipment usage.

* 633.33

PLACING DREDGED SAND ON BEACHES. Includes all
costs above the Federal standard allocated to
placing sand on beaches for beneficial uses. The
total costs of project dredging are to be
allocated based on the procedure and cost share
percentages specified in the Local Cooperation
Agreement. This account will contain those costs
allocated to the placement of dredged sand on
beaches for beneficial uses.

633.34

WETLAND AND OTHER AQUATIC HABITAT CREATION OR
RESTORATION USING DREDGED MATERIAL. Includes all
costs above the Federal standard allocated to
protection, restoration or creation of wetlands or
other aquatic habitat as a beneficial use of
dredged material. The total project dredging costs
are to be allocated based on the procedure

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<u>Subfeature Number</u>	<u>Subfeature Title and Description</u>
* 633.34 continued	and percentages specified in the Local Cooperation Agreement. This account will contain those costs allocated to the beneficial use for habitat.
633.35	<u>LAND CREATION USING DREDGED MATERIAL</u> . Includes all costs above the Federal standard allocated to creation of land for other than habitat purposes. The total project dredging costs are to be allocated based on the procedure and percentages specified in the Local Cooperation Agreement. This account will contain those costs allocated to the creation of land for beneficial uses. *
634	<u>ENGINEERING AND DESIGN (E&D)</u> . Includes costs involved in preparing reports and data collection required to prepare plans and specifications and the costs of the actual preparation of plans and specifications associated with maintenance activities. Preparation includes the development of design memoranda prior to the development of plans and specifications.
634.1	<u>Protect Structures</u> . Includes the E&D associated with a project structure.
634.11	<u>Non-Dam Safety</u> . Includes the E&D associated with feature cost code 621 activities.
634.12	<u>Dam Safety (E18)</u> . Includes the E&D associated with modifications under feature cost code 621 that were identified in a dam safety study.
634.13	<u>Locks</u> . Includes the E&D associated with feature cost code 622 activities.

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- * 634.14 Power Plants. Includes the E&D associated with feature cost code 623 activities.
- 634.15 Breakwater, Jetties and Seawall. Includes the E&D associated with feature cost code 626 activities.
- 634.16 Levees and Floodwalls. Includes the E&D associated with feature cost code 627 activities.
- 634.17 Pumping Plants. Includes the E&D associated with feature cost code 628 activities.
- 634.18 Bank Stabilization, Revetments, Dikes, Etc.. Includes the E&D associated with feature cost code 631 activities.
- 634.2 Channel and Canal Excavation. Includes the E&D associated with channel and canal excavation.
- 634.21 Dredging. Includes the E&D associated with subfeature cost code 633.1 activities.
- 634.22 Non-dredging Maintenance. Includes the E&D associated with sub feature cost code 633.2 activities.
- 634.23 Dredged Material Disposal. Includes the E&D associated with subfeature cost code 633.3 activities.
- 634.3 Facilities. Includes the E&D associated with facilities.
- 634.31 Natural Resources. Includes the E&D associated with feature cost code 624 activities.
- 634.32 Recreation. Includes the E&D associated with feature cost code 629 activities.
- 634.33 Roads, Railroads and Bridges. Includes the E&D associated with feature cost code 625 activities.
- 634.34 Permanent Operating Equipment. Includes the E&D associated with feature cost code 630 activities.
- 634.35 Buildings, Grounds and Utilities. Includes the E&D associated with feature cost code 632 activities. *

<u>Subfeature Number</u>	<u>Subfeature Title and Description</u>
* 634.4	<u>Damages Assessed E&D Contractors (Cr)</u> . This subfeature will be credited for the full amount of damages (actual or liquidated) finally assessed by the contracting officer against engineering and design contractors for failure to complete work within the time specified by the contract. The balance will be treated as an offset against costs in subfeatures 634.1, 634.2 and 634.3 as applicable.
634.5	<u>E&D - Real Estate Activities - Local Cooperation - Compliance by Local Interests</u> . This subfeature includes costs incurred on real estate activities on projects where no Government land acquisition is involved. Charges will include Government costs, in connection with lands required to be furnished by local interests, such as records search, appraisals, and field inspections to assure compliance by local interests in the provision of local requirements for a project.
635	<u>SUPERVISION AND ADMINISTRATION (S&A)</u> .
635.1	<u>Project/Resident/Area Office</u> . Includes costs for field personnel, both technical and administrative, and necessary supplies and materials located directly at the project/resident/area site in support of the maintenance activity. These costs include shop drawing review, supervision and inspection of maintenance contracts and supervision and administration of hired labor maintenance work. This subfeature does not include costs associated with supervision and engineering of power plant maintenance.
635.2	<u>District Office</u> . Includes all costs originating in the district office of a technical and administrative nature which are properly charged against maintenance activities of a project. These costs include shop drawing reviews, supervision and inspection of maintenance contracts and supervision and administration of hired labor maintenance work. This subfeature does not include costs associated with supervision and engineering of power plant maintenance.
635.3	<u>Damages Assessed Other Than E&D Contractors (Cr)</u> . This subfeature will be credited for the full amount of damages (actual or liquidated) finally assessed by the

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* 635.3 contracting officer against other than E&D contractors for failure to complete the contracted work within the time specified by the contract and for liquidated damages assessed any contractors under the Work Hours Act of 1962. The net balance will be treated as a reduction in the supervision and administration costs and not as a reduction in the contractor*s earnings applicable to other specific features. *

NOTE: Separate subfeatures will be maintained as applicable for features 634.- and 635.- above, to segregate costs incurred in connection with capital replacements of units of property on Multiple Purpose Projects Including Power in order to facilitate transfer of replacement costs to Plant In Service accounts.

636 Clearing, Credit, Miscellaneous, and Memorandum Accounts.

636.1 Prepayments to Other Government Agencies (GL 116.1).
This subfeature reflects the status of advances made to another agency from project funds. A separate account will be maintained for each agency. It will be debited with the amount of advances made. On the basis of cost or

<u>Account Number</u>	<u>Account Title and Description</u>
636.1	receiving reports, the account will be credited and the appropriate cost or expense account debited with the value of services or property received. It will also be credited with any unused balance of an advance returned by the agency.
636.2	(Reserved.)
636.3	<u>Other Advances (GL 116. 3).</u> This account reflects the status of advances from project funds, other than those accounted for under Accounts 636. 1 and 636.2, including advances to the Revolving Fund of the same or another district. A separate account will be maintained for each office or agency to which an advance is made. It will be debited with the amount of advances made. On the basis of cost or receiving reports, or billing from the Revolving Fund of the same district, the account will be credited and the appropriate expense account debited with the value of services or property received. It will also be credited with the balance of advance returned.
636.4	<u>Loans to Profit and Nonprofit Organizations (GL 116.4).</u> This account reflects the status of loans made under Section 215, PL 91-646. A separate account will be maintained for each loan. The account will be charged for loans made and credited for repayments. Any interest should be treated as Miscellaneous Receipts.
637.	(RESERVED.)
638.1	<u>Work In Progress for Others - Refunds, (GL 117.1).</u> This account reflects the unbilled amount of work performed for others with project funds, subject to repayment to be accounted for as appropriation refunds. A separate account will be maintained for each agency, firm, or individual. These accounts will be credited with the amounts of pertinent bills rendered to the customers.
638.2	<u>Work In Progress for Others - Appropriation Reimbursement Activity (GL 117.2).</u> This account reflects the unbilled amount of work performed for others with funds made available by appropriation reimbursement apportionment, subject to repayment to be accounted for as ap-

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* Feature Number	<u>Title and Description</u>
638.2	appropriation reimbursements. A separate account will be maintained for each agency, firm, or individual. These accounts will be credited with the amounts of pertinent bills rendered to the customers.
* 638.3	<u>Work in Progress for Other CE Activities - Reimbursable (GL 117.3)</u> . This subfeature reflects the unbilled amount of work performed for other Corps of Engineers activities (Districts, Divisions, etc.) with available funds, subject to repayment to be accounted for as appropriate reimbursements, under the provisions of properly executed and accepted Intra-Army Orders for Reimbursable Services (DA Form 2544) from other COE activities. A separate account will be maintained for each order received. The accounts will be credited with the amounts of all bills rendered to the ordering activity. *
* 639.	<u>UNAPPLIED ADVANCES FOR ACCRUED COSTS (GL 179)</u> . This feature will be debited with the estimate end of the month cost distributions representing payments due to other appropriations or projects and credited with the estimated cost distributions representing amounts due from other appropriations or projects. Posting media will be Bureau Voucher, ENG Form 3006, representing accrued expenditure or receivable, as appropriate. A separate account will be maintained for each appropriation or project to which accrued cost distributions are charged or credited. Prior to closing cost accounts for the month, these accounts will be debited with the actual cost distributions due from, and credited with actual cost distributions due to each applicable project. Posting media will be Journal Entry, ENG Form 3007. The balance of this account will either be closed out by use of ENG Form 3006 as of the beginning of the following month or it may remain open and the balance taken into consideration in arriving at the estimated cost distributions to be recorded at the end of the following monthly accounting period.
* 640.	<u>UNDISTRIBUTED JOB-SITE LABOR (GL 179)</u> . This feature includes the estimated labor cost accrued to the end of the month on the project, which it is impracticable to distribute to the specific work accounts prior to closing cost accounts for a monthly accounting period. The charges to this account will be reversed at the beginning of the following month.

* Feature Number	<u>Title and Description</u>
* 641.	<u>STORES GL 179.</u> Included in this feature are the costs of unused project-owned common maintenance materials and supplies. The account will be charged for items received and credited for items issued.
* 642.	<u>UNAPPLIED PAYMENTS TO CONTRACTORS (GI 179).</u> This feature includes payments to contractors in advance of the performance of work or service and will

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642. be subdivided by contractors, and further subdivided by methods of application of payment, where appropriate. In the case of a construction-type contract, this account will be debited or credited in the amounts of the increases or decreases in such advances as shown on the payment estimates. In the case of a payment to the owner of a utility line constructed to furnish service to a project, the portion which will not be recouped, if any, will be amortized to Subfeature 650.2 Construction Facilities - Operation and Maintenance Expense; while the subfeature representing the amount subject to recoupment will be credited in the amounts of deductions in bills for services rendered, the full amounts of such bills being charged to accounts chargeable with the utility service. See also description of Feature 42 in para 8-4d.
- * 648. LONG-TERM RECEIVABLES. This feature will include the balance of long-term installment contracts receivables, such as for excess property, for purpose of water supply storage, or for such other purposes as is specifically authorized by the Chief of Engineers. *
649. CLAIMS RECEIVABLE (GL 114). This feature reflects the balance of claims or receivables which may not be collectible because of pending or subsequent litigation or adjudication or other reasons. This feature will be debited with the amounts of such claims. This feature will be credited with amounts of claims canceled or reclassified from claims receivable to accounts receivable upon collection.
650. CONSTRUCTION FACILITIES (GL - see para 8-5a(3)). Subfeatures will be established and maintained under this caption similar to requirements for a construction project (para 8-4d) when warranted in connection with a major reconstruction or additional job under rehabilitation.

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652. SURVEYS AND LAYOUTS (GL 179). Includes costs of detailed construction layout and as-built drawings not directly applicable to specific features; and surveys and monumentation for record purposes. This feature will be distributed on an equitable basis to permanent work not more frequently than at the close of each fiscal year, except in cases where it is necessary to determine the total costs applicable to a feature or subfeature.
653. REAL ESTATE ADMINISTRATIVE ACTIVITIES (GL 179). This feature includes all cost incurred for operation and maintenance work, other than applied costs.
665. PLANT PROPERTY AND EQUIPMENT IN PROCESS OF RETIREMENT (GI 158.1). For description of this feature refer to description of applicable General Ledger control account in para 2-22. Subfeatures to identify related permanent features are required.
- 666.- CLEARING ACCOUNTS (GL 179).
- 666.1 Warehouse Operations. This subfeature includes the cost of operating and maintaining the project warehouse in connection with the receipt, storage, and issue of materials and supplies. It also includes charges for equipment used in moving and handling materials when assigned to the service of the warehouse. The pay and expenses of employees engaged in inspecting major classes of material, such as cement, are charged direct to the applicable project operation and maintenance cost account. Cash discounts on purchases of stock and adjustments of a minor nature which do not distort the unit cost of stock items are charged to this subfeature. The costs accumulated in this subfeature are absorbed into the cost of the work performed and credited to this subfeature by applying an adequate percentage to the issue price of stocks requisitioned from the warehouse.
- 666.2 Shop Operations. When these activities are financed with funds available to a project under the appropriation Operation and Maintenance, General, accounts will be established and the procedures followed in the project accounts generally as provided for the Revolving Fund. (See para 7-16.)

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666.8	<u>Real Estate - Inleasing Program.</u>
666.82	<u>Inleasing - Non-Recruiting Facilities.</u> Includes all costs, including contractual services, directly involved in acquisition of leaseholds by negotiations, condemnation or assignment from GSA (except for recruiting facilities). Includes ownership data, preparation of maps and descriptions, negotiations and related work for new leases; supplemental agreements, renewals; restorations under lease provisions; condemnation petitions and declarations of taking; and space requests to GSA. Also, includes preparation of plans, estimates, etc., for initial alterations to leased facilities.

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- 666.83 Relocation Assistance (PL 91-646). Includes all costs incident to providing relocation assistance and advisory services to displaced owners and/or tenants, including processing of applications for relocation payments and processing appeals.
- 666.84 Disposals. Includes all costs, including contractual services, involved in planning and accomplishing the disposition of real property and components thereof by sale, transfer, etc. Includes environmental, historical and archaeological review, survey, and recommendation; preparation of maps, screening, advertising or waiver thereof, preparation and distribution of bid documents, negotiations, preparation and execution of disposal documents; sales contract administration; responses to requests for disposal of real property or components thereof.
- 666.85 Relocation Assistance Payments (PL 91-646). Payments to owners and tenants for relocation expenses and other losses and damages incurred as a direct result of moving occasioned by acquisition of land; other payments or expenses incurred under Sections 205, 206, and 215, PL 91-646. Dollar costs are to be shown as of the time payments accrue.
- 666.86 Rents, Initial Alterations and Restorations. Payments by the Corps to lessors or their legally constituted representatives for use of real property by DA under lease, including Army National Guard and GSA SLUC costs and rents and SLUC costs for DOD recruiting space. Payments only of predetermined amounts for suspending the rights of third parties, pursuant to Act of Congress approved 9 July 1942, 56 Stat. 500 (rights of ranchers to graze cattle on certain areas of public domain); costs of construction of initial alterations of leased facilities effected by the Government or payments for initial alterations of leased facilities effected by lessors or their legally constituted representatives to meet the needs of the using service; costs of restoration effected by the Government, payments for restoration of leased facilities effected by lessors or their legally constituted representatives, or payments in lieu of restoration. Dollar costs are to be shown as of the time payment accrue.

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- * 666.87 Relocation Assistance (Department of the Army Relocation Services for Employees (DARSE) program). Includes activity under the DARSE program, such as preliminary data collection, coordination and liaison between employee and contractor, review and appeal or complaint process. *
- 666.9 Other Clearing Accounts (Specify).
- 671.1 Undistributed Interest (O&M) During Construction (GL 107). This subfeature will be charged with the amount of interest expense on an operation and maintenance project which is applicable to additions to multiple purpose projects and which will be capitalized upon completion of the particular additions (rehabilitation) job. Contra credit will be to Subfeature 671.3. When the rehabilitation job is completed and transferred to Plant In Service, on the basis of a Work Order/Completion Report, ENG Form 3013, the applicable interest will be charged to Plant In Service and this subfeature credited.
- 671.2 Interest Expense (O&M - Gross) (GL 171). This subfeature will be charged with the annual interest chargeable to operations of multiple purpose projects. Contra credit will be to Feature 692. Subdivision of this subfeature will be maintained to reflect the allocation of interest expense to the prime functions (purposes) of the project.
- 671.3 Interest Expense (O&M) Charged to Construction (Cr) (GL 171). This subfeature will be credited at the end of the fiscal year with the amount of interest expense, charged to cost subfeature 671.2, which is applicable to additions to multiple purpose projects which will be capitalized upon completion of the particular rehabilitation job. Subdivision of this subfeature will be maintained to reflect the allocation of interest expense to the prime functions (purposes) of the project. Contra debit will be to Subfeature 671.1.
674. DEPRECIATION AND AMORTIZATION EXPENSE (GL 171). This feature will be charged with annual depreciation and amortization for multiple purpose projects. Subdivision of this account will be maintained to reflect the allocation of depreciation and amortization expense to the prime functions (purposes) of the project. Contra credit will be to Project Feature 61.

<u>Feature Number</u>	<u>Feature Title and Description</u>
675.	<u>PAYMENTS TO STATES FROM GRANT (OUTLEASING) REVENUES.</u> This feature includes amounts for payment to states from receipts credited to 965090 Receipts from Leases of Lands Acquired for Flood Control, Navigation and Allied Purposes (see para 6-17). Contra credit will be Subfeature 691.3 (GL 133.11). Transfers of Cost or Property (Net) - Payments to States.
678.	<u>WORK IN PROGRESS TRANSFERRED TO PLANT IN SERVICE (GL 101).</u> (Reserved for COEMIS, See COEMIS User*s Manual for description and application.)
680.-	<u>INCOME AND CREDITS TO OPERATIONS.</u>
680.1-	<u>Operating Income (Cr) (GL 161).</u> The subfeature under this caption will be credited with operating income pertaining to the project, and subdivisions of the accounts will be maintained as necessary to record the various
*	types of operating income. This account will not be treated as joint income or otherwise assigned to non-reimbursable purposes without permission from DAEN-RMF-C. *
680.11	<u>Sale of Power for Resale (Cr).</u> This subfeature will be credited with revenue earned from energy supplied to electric utilities or public authorities for distribution.
680.12	<u>Interdepartmental Power Sales (Cr).</u> This subfeature will be credited with revenue earned from the sale of electric energy furnished for use of other government agencies (not for distribution or resale by such agencies), and for use by other projects and activities of the Corps of Engineers. Also, include credits for electric energy consumed in project activities such as operation of navigation facilities, project construction activities, etc.
680.13	<u>Other Power Sales (Cr) (Specify).</u> This subfeature will be credited with a 11 revenue earned from the sale of electric energy other than the revenue required to be credited to subfeatures 680.11 and 680.12. Include sales to employees occupying government-owned dwellings, when income from such sales is required to be deposited to U. S. Treasury as miscellaneous receipts.

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- 680.15 Sale of Water and Water Power (Cr). This subfeature will be credited with revenue earned from the sale of water for irrigation, domestic, industrial, or other uses; or for the development by others of water power; or for headwater benefits. This account will be subdivided by project purposes to which the revenues accrue.
- 680.19 Other Operating Income(Cr). This subfeature will be credited with operating income not otherwise provided for. It will be further subdivided as warranted.
- 680.2- Credits to Operations (Cr) (GL 162). The subfeatures under this caption will be credited with earnings other than income derived from operation of the project in the performance of its major purposes. The following accounts will be maintained to record the various types of credits to operations. Collections for sale of power, irrigation water storage, municipal or industrial water supply or water supply storage, are herein excluded. *
- 680.21 Collections for Subsistence, Quarters, Services, etc. (Cr). Subdivision of this subfeature will be maintained to record earnings by types of services, etc., such as for subsistence, quarters and utilities furnished employees occupying government-owned dwellings. Include earnings for electric energy except when such earnings are required to be deposited to U. S. Treasury as miscellaneous receipts. *
- 680.22 Income from Grants and Sundry Disposals. This subfeature will be credited with earnings in connection with temporary grants, including leases for temporary use of buildings and facilities for concessions; leases of land; royalties; sale of crops and timber separate from land; sale of salvage and scrap from excess real property (e.g., demolished buildings, etc); and with earnings not elsewhere provided for.
- 680.23 Income from Recreational Fees (Cr). This subfeature will be credited for income applicable to entrance or admission and user fees at recreational areas in accordance with PL 88-578.

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* <u>Number</u>	<u>Subfeature Title and Description</u>
* 680.24	<u>Income from Refuse Permit Fees</u> . This subfeature will be credited and Account 694 debited for income applicable to fees collected for the Refuse Act Permit Program.
* 680.25	<u>Income from Lakeshore Use Permit Fees</u> . This subfeature will be credited and Account 694 debited for income applicable to the administrative charges for Lakeshore Use Permits as described in ER 1130-2-406.
* 680.3-	<u>Nonoperating Income (Cr) (GL 163)</u> . The subfeatures under this caption will be credited with extraordinary income of the project. The following accounts will be maintained to show credits for the various types.
680.31	<u>Collection for Damages to Government Property (Cr)</u> .
* 680.31	This subfeature will be credited for income accrued, including payroll deductions, applicable to damages to project property, including damages such as are recoverable from vessel operations.
	<u>Disposal Receipts (Cr)</u>
* 680.32	The following subfeatures (680.32, .33, and .34) are applicable only to other than multiple purpose projects and will be credited with income in connection with disposal of fee land with standing timber, and crops, buildings and improvements, etc. *
* 680.32	<u>Disposal Receipts - Fee Land (Cr)</u> . This subfeature will be credited for income applicable to sale of land, with or without standing timber and crops.
680.33	<u>Disposal Receipts - Buildings and Improvements (Cr)</u> .
* 680.33	This subfeature will be credited for income applicable to the sale of buildings and improvements in place (including equipment) to be removed by the purchaser.
* 680.34	<u>Other Disposal Receipts (Cr)</u> . This subfeature will be credited with income from disposals not otherwise provided for.
* 680.35	<u>Other Nonoperating Income (Cr)</u> . This subfeature will be credited with all other nonoperating income. Farther subdivision will be maintained as warranted.

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- 680.4- Retirement Receipts - Multiple Purpose Projects (GL 108.3). The subfeatures under this caption will be credited with the receipts from retirement of multiple purpose project property. The accounts are applicable to multiple purpose projects only and separate accounts will be maintained for each project.
- 680.41 Fee Land (Cr) . This subfeature will be credited with income from the sale of land with or without standing timber or crops.
- 680.42 Buildings and Improvements (Cr). This subfeature will be credited with income from the sale of buildings and improvements in place (including equipment) to be removed by the purchaser.
- 680.43 Other Disposal Receipts (Cr). This subfeature will be credited with income from disposals not included in Subfeatures 680.41 and 680.42. It will be further subdivided as warranted.
- * 681. UNEARNED INCOME ON LONG-TERM CONTRACTS. This feature is the offsetting liability account representing the balance ultimately due for long-term installment contracts which have not been earned, and which have not been billed topurchasers. *
- 685.- JOINT EXPENSES - MULTIPLE PURPOSE PROJECTS. The subfeatures maintained hereunder, (685.1 and 685.2) and offsetting Feature 686 are to provide information and statistical data pertinent to multiple purpose projects only. Feature 686 is an offsetting account for Subfeatures 685.1 and 685.2; therefore, these accounts do not support a General Ledger account.
- 685.1 Joint Facilities Expenses Allocated to Electric Generation (Dr). This subfeature is maintained to provide information for statistical and reporting purposes. The amount of the applicable share of operation and maintenance costs that are common to all functions, such as supervision and administration camp expenses, etc., which are allocable to power production will be debited to this account. Depreciation and interest costs are not included in this account The contra posting will be to Feature 686.

* Subfeature * <u>Number</u>	<u>Subfeature Title and Description</u>
685.2	<u>Joint Facilities Expenses Allocated to Other Functions (DR)</u> . This subfeature is maintained to provide information for statistical purposes. The amount of the applicable share of operation and maintenance costs that are common to all functions, such as supervision and administration, camp expenses, etc., which are allocable to nonpower functions will be debited to this account. The contra posting will be to Feature 686, with no adjustments reflected in the budgeted account items. Subdivision of this account will be maintained to reflect the allocation of joint costs to the other prime functions purposes) of the project.
* 686.	<u>JOINT FACILITIES EXPENSES ALLOCATION (CR)</u> . This is an offset feature and will be credited with the amount of joint costs debited to Subfeatures 685.1 and 685.2. Subdivision of this account will be maintained to reflect the source by facility or service such as dam, roads, townsite, supervision and administration, etc.
* 687.	<u>ABANDONED AND RETIRED PROPERTY (OTHER THAN MULTIPLE PURPOSE) (GL 132)</u> . This feature includes the book cost of property retired from other than multiple purpose projects.
688.-	<u>TRANSFERS TO PLANT IN SERVICE (PIS) FROM WORK IN PROGRESS (WIP) (GI 107)</u> . This feature includes the cost of completed work orders for transpiring the value of the features and/or projects from Work In Progress to Plant In Service. *
* 689.	<u>NONFUNDED CONTRACTOR*S EARNINGS (GL 142)</u> . This feature is credited with the amount of estimated earnings, in excess of a continuing contract monetary limitations, charged to the feature accounts for work performed by the contractor at his own risk.
* 690.-	<u>EXPENDITURES - PRIOR YEARS (GL 131.241)</u> . This feature includes the net amount of expenditures (accrued expenditures less reimbursements) for prior fiscal years.
691.-	<u>TRANSFER OF COST OF PROPERTY (NET) (GL 133.11)</u> . This feature includes the costs transferred to or from civil projects where such transfers are made on a non-funded basis. *

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- 691.1 (Reserved.)
- 691.2 Other Transfers. This subfeature is used to record all transfers of costs to or from civil projects on a non-funded basis for which a specific subfeature is not provided.
- 691.3 Payments to States. This subfeature is used to record the portion of the proceeds from the outlease of lands acquired for flood control, navigation and allied purposes returned to states at the end of each fiscal year.
- 691.4 (Reserved.)
- 692.- INTEREST ON GOVERNMENT INVESTMENT (CR) (GL 134). This feature includes the total interest accrued on the Government Investment in multiple purpose projects.
- 693.- INCOMPLETE REHABILITATION WORK (CR) (GL 107 or 171). This feature includes all applied costs for operations, maintenance of project plant, depreciation and amortization expense, interest expense on remaining investment in projects, Interest expense on net investment charged to construction, payments made to states from grant revenues, and for retirement work on other than multiple purpose projects.
(Reserved for COEMIS) *
- * 694. FUNDS RETURNED TO U. S. TREASURY BY CORPS OF ENGINEERS (DR) (61 113.1 and 135.1). This feature will be debited with the amount of any income or earnings collected by the Corps and intended to be covered into the General Fund or a Special receipt account of the U. S. Treasury, and not to the credit of an appropriation.
- * 695. FUNDS RETURNED TO U. S. TREASURY BY OTHER GOVERNMENT AGENCIES (DR) (GL 113.1 and 135.2). This feature includes the total amount of funds, relating to Corps of Engineers projects, collected for deposit in the U. S. Treasury by other Government agencies. Such deposits may be for the account of the Corps based on agreement between the Corps and the agencies concerned; for allocated revenue from multiple purpose projects; or for income to the Government derived from the use of Corps

<u>Feature Number</u>	<u>Feature Title and Description</u>
695. - continued:	projects by private interests based on agreements between other Government agencies and the private interest involved (e.g., Federal Power Commission Licenses). Necessary arrangements with the agencies concerned for obtaining the financial data, with respect to the sale of power and similar revenues of multiple purpose projects, will be initiated by the Chief of Engineers. Data covering income from all other sources will be obtained by the District Commander from the nearest Regional Office of the agency involved. The cost account will be maintained in a manner to permit identification of the agencies involved.
697.2	<u>Net Gain or Loss on Retirement of Land (Multiple Purpose Projects) (GL 137.2)</u> . This subfeature includes the net amounts relating to retirement of fee owned land allocated to reimbursable project purposes.
* 697.3	<u>Investment Recovery on Non-Revenue Purposes or Non-Multiple Purpose Projects (GL 137.3)</u> . This subfeature includes the net amounts relating to expense and/or income resulting from a partial repayment of the Federal investment in non-multiple purpose projects, or from a partial repayment of the Federal investment in non-revenue purposes of a multi-purpose project. *
698.-	<u>ADVANCES RECEIVED FOR OPERATION AND MAINTENANCE (CR) (GL 143)</u> . This feature includes the amount received in advance for operations and maintenance, including contributed or advanced funds and securities deposited in escrow.

c. Cost Subsidiary Accounts. Cost accounts will be established for each Operation and Maintenance project within the framework of the preceding uniform cost account classification on the basis of programming documents and approved Work Orders, ENG Form 3013. Accounts in the operation group will be cutoff at the end of each fiscal year and new accounts will be setup for the following fiscal year. Accounts in the maintenance group will be cut off at the end of the fiscal year during which the job was completed, except for additions and retirements to

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multiple purpose projects which will be cut off at the end of the month in which completed and transferred to Plant In Service, Provision for Depreciation and Amortization, or Net Gain or Loss on Retirement of Land (multiple purpose projects) (GL 136.6 and GL 137.2), as applicable, as of the end of the month. The transfers to be effected in the General Ledger control accounts at the end of each fiscal year and upon completion of additions and retirements to multiple purpose projects are covered in subpara 8-5d(2). Each cost subsidiary account will indicate the applicable General Ledger control account number.

d. General Ledger Controls.

(1) Operation Accounts.

(a) General. During the current fiscal year, operation expense accounts are controlled by General Ledger Account 171 and related income accounts are controlled by General Ledger Accounts 161, 162, and 163. Except as indicated below, the expenses and incomes will be transferred at the end of the fiscal year to Account 136.11 Nonreimbursable Costs - Operation and Maintenance - Completed and In Progress Projects.

(b) Multiple Purpose Projects. For multiple purpose projects the total expense and income from operations will be transferred at the end of the fiscal year to Account 137.1 Results from Operations for revenue producing operations, and to Account 136.11 for other functions.

(2) Maintenance Accounts. These accounts, other than additions and retirements under multiple-purpose projects, are controlled by General Ledger Account 171 during the current fiscal year. Total costs for jobs recorded in the subsidiary accounts during the fiscal year will be transferred to Subsidiary Account 696.1, General Ledger Account 136.11, or Subsidiary Account 697.1, General Ledger Account 137.1, as appropriate, at the end of the fiscal year. Total .costs for jobs that have not been completed during the fiscal year will be brought forward in the subsidiary accounts to the applicable 620-633 accounts and notations will be made on the ledger sheets to the effect that the balances brought forward from the prior fiscal year are controlled by General Ledger Accounts 136.11 or 137.1. In such instances, care will be exercised to insure that, in the fiscal year in which additional job costs are incurred, only the current fiscal year costs are closed to General Ledger Accounts 136.11 or 137.1 and that in the final year, total of all costs which have been carried forward from year to year are closed to Subsidiary Accounts 696.1 or are controlled by General Ledger Accounts 107 and 108.- series, 697.1. Additions and retirements under multiple purpose projects respectively, until the individual jobs are completed. When work orders covering additions are completed, the costs will be transferred, in the General Ledger, to Plant In Service Account 101.- as of the close of the month in which physical completion occurs. When work orders covering retirements other than land are completed, the applicable costs and retirement receipts will be transferred from General Ledger Accounts 108.1, 108.2, and 108.3 to Account 102, as of the close of the month in which physical completion occurs. For retirement work orders pertaining to land, the amounts will be transferred, in the General Ledger, to Account

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136.6 Nonreimbursable Costs - Net Gain or Loss on Retirement of Land (allocated amounts relating to nonreimbursable functions), and Account 137.2 Status of Cost Recovery - Reimbursable Costs, Net Gain or Loss on Retirement of Land (multiple purpose projects) (amounts relating to revenue producing or other reimbursable purposes). For work orders pertaining to boundary line surveys and marking of land (multiple purpose projects), the applicable costs are controlled by General Ledger Account 107, and will be transferred to Plant In Service Account 101.-at the close of each fiscal year.

(3) Clearing, Credit, Miscellaneous and Memorandum Accounts. The accounts maintained under this subdivision are controlled by several General Ledger accounts. See subpara 8-5a(3) for specific General Ledger control accounts applicable. The total amounts recorded in * Features 694 and 695 each fiscal year remain in General Ledger Accounts 135.1 and 135.2. Balances remaining in distributive accounts as of the end of the fiscal year remain in General Ledger accounts in which originally recorded until distributed.

(4) Other Information. For additional information relative to General Ledger control accounts, see para 2-22.

* 8-6. General Expenses. The accounts prescribed in this paragraph cover functions in Division Engineer Offices, activities of Corps of Engineer Review Boards and Special Investigations as described in ER 11-2-290.

a. General Expenses Chart of Accounts (Other than Office, Chief of Engineers).

<u>Account Number</u>	<u>Account Title</u>	
736.2	(Reserved)	
750.	COMMERCIAL STATISTICS (GL 173.3)	
755.	(Reserved)	
760.	EXECUTIVE DIRECTION AND MANAGEMENT DIVISION-OFFICES (GL 173.1)	
770.-	RIVER AND HARBOR BOARD (GL 173.2)	*

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* Feature Number	<u>Feature Title and Description</u>
750.	Reserved
760.	<u>EXECUTIVE DIRECTION AND MANAGEMENT (GL 173.1)</u> . This feature includes net amounts chargeable to General Expenses, Corps of Engineers, Civil, for executive direction and management expenses incurred by HQUSACE and Division Offices. Costs which are reimbursable from projects, other districts or other agencies will not be charged to this feature.
770.-	<u>RIVER AND HARBOR BOARD (GL 173.2)</u> . This feature will be charged with all expenses incurred by the River and Harbor Board in carrying out its authorized functions. Subdivision of this account will be in accordance with the prescribed breakdown. Cost accounting requirements are identical to those prescribed for Division Office expenses payable from the General Expenses appropriation.
770.01	<u>Executive Office</u> . This subfeature includes the cost of personal services and temporary duty travel for the executive office.
770.02	<u>Engineering Division</u> . This subfeature includes the cost of personal services and temporary duty travel for the engineering division.
770.03	<u>Professional Development Division</u> . This subfeature includes the cost of personal services and temporary duty travel for the professional development division.
770.04	<u>Port Facilities Division</u> . This subfeature includes the cost of personal services and temporary duty travel for the port facilities division.
770.05	<u>Administrative Office</u> . This subfeature includes the cost of personal services and temporary duty travel for the administrative office.
770.06	(Reserved)
770.07	<u>Evaluation Division</u> . This subfeature includes the cost of personal services and temporary duty travel for the evaluation division.

*

<u>Sub feature Number</u>	<u>Subfeature Title and Description</u>
770.09	<u>Miscellaneous Expenses</u> . This subfeature includes all costs for which a specific subfeature has not been established.
770.23	<u>PCS Expenses</u> . This subfeature includes contractual charges for the transportation of things and for the care of such things while in the process of being transported. Also, includes reimbursement to civilian personnel for the authorized movement of household effects or house trailers and movement of personnel.
770.24	<u>Suggestion and Incentive Awards</u> . This subfeature includes cost provided to personnel for suggestion and incentive awards.
780.-	<u>COASTAL ENGINEERING RESEARCH BOARD (GL 173.5)</u> . This feature will be charged with expenses incurred by the Coastal Engineering Research Board. Accounts will be maintained in accordance with the prescribed breakdown. Cost accounting requirements are identical to those prescribed for Division Office expenses.
780.01	<u>Executive and Administrative</u> . This subfeature includes the cost of personal services and temporary duty travel for executive and administrative personnel.
780.02	<u>Engineering Division</u> . This subfeature includes the cost of personal services and temporary duty travel for the engineering division.
780.03	<u>Project Development Division</u> . This subfeature includes the cost of personal services and temporary duty travel for the project development division.
780.04	<u>Research Division</u> . This subfeature includes the cost of personal services and temporary duty travel for the research division.
780.05	<u>Civilian Board Members</u> . This subfeature includes the salaries and expenses of board members while performing board functions.

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Subfeature
Number

Subfeature Title and Description

- 780.09 Miscellaneous Expense. This subfeature includes all costs for which a specific subfeature has not been established.
- 780.23 PCS Expenses. This subfeature includes contractual charges for the transportation of things and for the care of such things while in the process of being transported. Also, includes reimbursement to civilian personnel for the authorized movement of household effects or house trailers and movement of personnel.
- 780.24 Suggestion and Incentive Awards. This subfeature includes the cost of suggestion and incentive awards.
- 785.- HUMPHREYS ENGINEER CENTER SUPPORT ACTIVITY (GL 173-6). This feature will be charged with expenses incurred by the Humphreys Engineer Center Support Activity*s office only.
- 790.- EXPENDITURES - PRIOR YEARS (GL 131.241). This feature includes the net amount of expenditures (accrued expenditures less reimbursements) for prior fiscal years.

c. General Ledger Controls. General Expenses subsidiary accounts are controlled during the fiscal year by General Ledger accounts in the 173.- series. Costs will be transferred at the end of each fiscal year to Subfeature 136.2 Nonreimbursable Costs - General Expenses activities.

* 8-7. (Rescinded)

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* 8-8. Real Estate Administration. Instructions governing submission of the Real Estate Schedule/Execution of Workload and Cost Report (RCS CERE-10(R7)), ENG Form 4564-R, are included in Chapter 14 of ER 405-1-12, Real Estate Handbook. *

8-9. General Regulatory Functions Program.

a. Cost Account - 15 includes all costs of the above program. Detailed upward reporting is obtained through adherence in costing to proper category/class codes listed in Chapter 20 of this regulation.

b. Detailed Category/Class Code Description.

(1) Permit Evaluation category/class 100: Includes all costs related to the review and evaluation of permit applications under sections 9, 10, 103, and 404. Environmental assessments, cultural resource investigations, jurisdiction determinations, public hearings, and other activities related to applications evaluation are included as are general permit development and consideration of activities under general permits. Support items such as automated permit tracking systems or other computer or micrographic support are also included.

(2) Enforcement category/class 200: Includes all costs related to compliance inspections, ground and aerial surveillance, unauthorized activities and jurisdiction determinations related to enforcement actions and follow-up on violations.

(3) Studies category/class 300: Includes all costs related to studies, mapping, wetland studies, shoreline inventories, and collection of data for environmental data bases.

(4) Other Navigation Regulations category/class 400: Includes all regulatory costs related to administration of the miscellaneous regulations such as danger zones, restricted areas, plus review of 402 applications.

(5) Environmental Impact Statements (EIS) category/class 500: Includes all costs required for the preparation of EIS*s where the Corps is the lead agency.

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CHART OF REAL ESTATE ACTIVITY COST ACCOUNTS

RE Activity Accounts (a)	Activity Title	Cost Account to be Charged (b)		
		Construction (c)	Oper & Maint	Gen Invest
01 - 17	<u>REAL ESTATE ACTIVITY EXPENSE</u>			
01	<u>Project Planning</u>			
01A	Pre-Authorization Planning	01.01, 02.01 02.41, 02.71	620.11	501.12, 502.12 503.61, 504.61
01B	Post-Authorization Planning	01.02, 02.02 02.42, 02.72	620.12	505.61
* 02	<u>Acquisition</u>			
02A	Attorneys* Opinion	01.03, 02.03 02.43, 02.73	620.13	
02B	Others	01.11, 01.12 01.13, 01.14 02.15, 02.16 02.17, 02.18 02.55, 02.56 02.57, 02.58 02.85, 02.86 02.87, 02.88	620.21 620.22 620.23 620.24	*
03	<u>Condemnation</u>	01.20, 02.07 02.47, 02.77	620.42	
04	<u>Inleasing</u>			
04A	Recruiting Facilities	51.11	666.81	
04B	Non-Recruiting Facilities	51.12	666.82	
05	<u>Appraisal</u>			
05A	Staff Appraisal	01.31, 02.05 02.45, 02.75	620.31	503.62, 504.62 505.62
05B	Contract Appraisal	01.32, 02.06 02.46, 02.76	620.32	503.63, 504.63 505.63
* 06	<u>Relocation Assistance</u>			
06A	PL 91-646	01.51, 02.08 02.48, 02.78 51.13	620.41 666.83	
06C	Employee Assistance (DARSE)	01.52, 02.28 02.68, 02.98	620.44 666.87	*
8-8c		8-108		

CHART OF REAL ESTATE ACTIVITY COST ACCOUNTS

RE Activity		Cost Account to be Charged (b)		
Accounts	Activity Title	Construction	Oper & Maint	Gen Invest
(a)		(c)		
07	<u>Compliance Inspections</u>			
* 07A	Major	51.21	611.11	
* 07B	Minor	51.22	611.12	
08	<u>Utilization Inspections</u>			
08A	Major	51.23	611.21	
08B	Minor	51.24	611.22	
09	<u>Outgranting</u>			
09A	Major	51.25	611.41	
09B	Minor	51.26	611.42	
10	<u>Disposals</u>	01.60, 01.91	620.43	
*		01.92, 02.09	666.84(d)	
		02.49, 02.79		
		51.14 (d)		
* 11	<u>Local Cooperation</u>	30.9	634.5	503.49, 503.59 504.49, 504.59 505.49, 505.59 *
12	<u>Timber Harvest</u>	51.6	620.70	
13	<u>Temporary Permits</u>	01.70, 02.10 02.50, 02.80	620.50	
14	<u>Encroachments</u>	01.80	620.60 620.81 620.82	
15	<u>Audits</u>	02.11, 01.40 02.51, 02.81	611.50	
16	<u>Administrative Activities</u>	53 (e)	653 (e)	
17	<u>District Overhead</u>	31.43, 31.44	635.43 635.44	

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RE Activity Accounts (a)	Activity Title	Cost Account to be Charged (b)	
		Construction (c)	Oper & Maint
18	<u>Real Estate Payments</u>		
* 18A	Land Payments	1.93, 2.82 2.52, 2.12	620.91
18B	Relocation Assistance Payments (PL 91-646)	1.94, 2.83 2.53, 51.15	620.92 666.85
* 18C	Damage Payments	1.95, 2.84 2.54, 2.14	620.93
18D	Rents, Initial Altera- tions and Restorations	51.16	666.86

NOTES:

(a) Includes all costs incurred in connection with Civil Works real estate activities of the district. Separation of costs incurred in connection with activities performed by contract and those performed by Government forces should be maintained, as applicable, in the related cost feature accounts chargeable. Descriptions for each Real Estate Activity title (line Item), including work units, are found in EP 405-1-2.

* (b) Two or more chargeable cost features are cited for a number of real estate activity accounts. In such instances, the appropriate cost feature should be charged based upon the nature and purpose of the specific real estate activity involved. Example: For real estate activity title "Disposals," the cost of disposal of improvements to be removed from nonexcess land should be charged to subfeature 01.09, 02.09, 02.49, or 02.79, as applicable; disposal of a temporary building carried directly as a construction facility in a single construction feature should be charged to that feature; and termination of an in-lease should be charged to subfeature 51.14.

(c) Real estate activity costs incurred in connection with land and land rights acquired for the purpose of relocating the property of others and which will be conveyed to others will be charged to feature 02, Relocations. For this purpose, a separate set of lands and damages cost accounts will be maintained for each project, as applicable. This set of accounts will be subdivided to the sublevel prescribed for feature 02, Relocations in Appendix A-1, ER 11-2-240.

*

* (d) Cost accounts for the leasing program, including 51.11, .12, .13, .14, and 666.81, .82, .83, and .84 will be maintained at project level as applicable. These accounts will be concurrently charged and credited with pertinent costs of the leasing program which are likewise applicable to feature or other cost accounts and no balances will remain in these accounts. However, information on the gross costs of the leasing program will be maintained in these accounts for ENG Form 4564 purposes which are not included in other real estate activity report line items. *

(e) Cost accounts 53 and 653 are clearing accounts established for convenience in the initial costing of real estate activities included in real estate activity title "Administrative Activities." However, since these "Administrative Activities" costs are technical indirect costs as defined in para 7-23a(2)(a)2, technical indirect procedures may be used in lieu of the above cost accounts. Accumulated costs will be cleared from cost accounts 53 and 653, when used, by distribution to other applicable cost accounts not less frequently than at the end of each fiscal year. Distribution of the accounts will be prorata on the basis of direct real estate activity costs charged during the period. Gross costs of Administrative Activities incurred must be separately identifiable for ENG Form 4564 purposes and not included in the ultimate real estate activity account for report purposes.

* (f) Rescinded.