

APPENDIX 8-A

CEFMS WORK CATEGORIES

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

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

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TITLE

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

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

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

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

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

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

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

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

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

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

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

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PURPOSE  
CODE

PURPOSE OF STUDY

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

WORK  
CAT

TITLE

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

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

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

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

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

WORK  
CAT

TITLE

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

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TITLE

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

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

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

WORK  
CAT

TITLE

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

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

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

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

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

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

WORK

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

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

WORK  
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TITLE

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

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

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

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

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

WORK  
CAT

TITLE

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

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

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

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

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

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

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

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

331-- 1/ WORK AGREEMENTS

33110 MOBILIZATION AND PREPARATORY WORK

33120 MONITORING, SAMPLING, TESTING AND ANALYSIS

33130 SITE WORK

33140 RESERVED FOR FUTURE HQUSACE USE

33150 SURFACE WATER COLLECTION AND CONTROL

33160 GROUND WATER COLLECTION AND CONTROL

33170 AIR POLLUTION/GAS COLLECTION AND CONTROL

33180 SOLIDS COLLECTION AND CONTAINMENT

33190 LIQUIDS/SEDIMENTS/SLUDGES COLLECTION AND CONTAINMENT

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

331B0 BIOLOGICAL TREATMENT

331C0 CHEMICAL TREATMENT

331D0 PHYSICAL TREATMENT

331EO THERMAL TREATMENT

331F0 STABILIZATION/FIXATION/ENCAPSULATION

331G0 RESERVED FOR FUTURE HQUSACE USE

331H0 DECONTAMINATION/DECOMMISSIONING (D&D)

331J0 DISPOSAL, OTHER THAN COMMERCIAL

331K0 DISPOSAL, COMMERCIAL

331L0 SITE RESTORATION

331M0 DEMOBILIZATION

331N0 RESERVED FOR FUTURE HQUSACE USE

331P0 VALUE ENGINEERING CHANGE PROPOSALS

331Q0 ALL OTHER

33200 ENGINEERING DURING CONSTRUCTION (EDC)

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

33310 PROJECT OFFICE S&A

33320 AREA OFFICE S&A

33330 DISTRICT OFFICE S&A

33340 DAMAGES ASSESSED CONTRACTORS

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

341-- 1/ FISCAL/FINANCIAL CLOSEOUT PRODUCTS

34110 WORK AGREEMENTS

34120 CLOSED FINANCIAL ACCOUNTS, DD FORMS 1149

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

34210 O&M PLANNING DOCUMENTS

3422- 1/ O&M DURING CONSTRUCTION

34221 SERVICE/SUPPLY CONTRACT PROCUREMENT AND MANAGEMENT

34222 SUPPLIES/MATERIALS/EQUIPMENT

34223 LABOR/SERVICES

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

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

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

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

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