

APPENDIX 8-C

CEFMS WORK CATEGORIES
OPERATION AND MAINTENANCE, GENERAL APPROPRIATION

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

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

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

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

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

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

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

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

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

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

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