

CHAPTER 6

Corps of Engineers Management Information System (COEMIS) ADP Cost Accounts/Corps of Engineers Financial Management System (CEFMS) Work Categories

6-1. General. This chapter prescribes the COEMIS ADP Cost Accounts/CEFMS Work Categories to be used in recording costs related to accomplishment of the military construction and other military missions of the Corps of Engineers. Detailed descriptions of the cost accounts/work categories not currently included in this chapter will be added as they become available from the technical proponents.

6-2. Structure. COEMIS ADP Cost Accounts/CEFMS Work Categories are alphanumeric codes designed to record and track specific categories of cost. In COEMIS, the ADP cost account is entered into the last five positions of the ADP work code and becomes an integral part of the full fifteen (15) character ADP work code. In CEFMS, authorized work categories are included in selection tables from which the user can select. Once selected, the work category is linked to the work item and becomes an integral part of the relational data base records for the work item.

6-3. Authorized COEMIS ADP Cost Accounts/CEFMS Work Categories. The COEMIS ADP Cost Accounts/CEFMS Work Categories listed below are the only cost accounts/work categories currently authorized for use. However, subordinate commands with special requirements may request that additional cost accounts/work categories be added to the authorized list. As a general rule, requests must be made in writing and forwarded through appropriate command channels to HQUSACE (CERM-F) for approval. In emergency situations requiring immediate action, requests may, however, be made by telephone and subsequently confirmed in writing.

COEMIS ADP COST ACCOUNTS/CEFMS WORK CATEGORIES ACCOUNT

ACCOUNT
NUMBER

TITLE

1----- ^{1/}	PLANNING AND DESIGN (P&D) - EXCEPT BRAC ENVIRONMENTAL PROGRAMS, DERP HTRW PROGRAMS AND HOST NATION PROJECTS
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^{1/}SUMMARY COST ACCOUNT/WORK CATEGORY - COSTS MAY NOT BE CHARGED DIRECTLY TO THESE ACCOUNTS.

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ACCOUNT
NUMBER

TITLE

1A---	^{1/}	P&D RELATED TO CONSTRUCTION
1A1--	^{1/}	SUPERVISION AND REVIEW (S&R) OF DESIGN
1A110		S&R OF AE CONTRACTS
1A120		S&R OF IN-HOUSE DESIGN
1A130		S&R OF VALUE ENGINEERING BY AE CONTRACT
1A140		S&R OF IN-HOUSE VALUE ENGINEERING
1A200		VALUE ENGINEERING ACTIVITIES
1A300		AE LIABILITY ACTIVITIES
1A400		ALL OTHER
1B---	^{1/}	P&D NOT RELATED TO CONSTRUCTION
1B1--	^{1/}	SUPERVISION AND REVIEW (S&R) OF DESIGN
1B110		S&R OF AE CONTRACTS
1B120		S&R OF IN-HOUSE DESIGN
1B130		S&R OF VALUE ENGINEERING BY AE CONTRACT
1B140		S&R OF IN-HOUSE VALUE ENGINEERING
1B200		VALUE ENGINEERING ACTIVITIES
1B300		AE LIABILITY ACTIVITIES
1B400		ALL OTHER
1C000		LOST/DELETED DESIGN (MEMO)
1D000		DESIGN BREAKAGE
2----	^{1/}	CONSTRUCTION - EXCEPT BRAC ENVIRONMENTAL PROGRAMS, DERP HTRW PROGRAMS AND HOST NATION PROJECTS
2A---	^{1/}	CONSTRUCTION SUBJECT TO UNIFORM FLAT RATE S&A
2A100		DIRECT CONSTRUCTION ACTIVITIES (PLACEMENT)
2A200		WORK PERFORMED BY INSTALLATION ENGINEER
2A300		CONTRACT PAID BY OTHER THAN USACE (MEMO PLACEMENT)
2A400		FLAT RATE S&A
2B---	^{1/}	CONSTRUCTION EXEMPT FROM FLAT RATE S&A
2B100		DIRECT CONSTRUCTION ACTIVITIES (PLACEMENT)
2B200		WORK PERFORMED BY INSTALLATION ENGINEER
2B300		CONTRACT PAID BY OTHER THAN USACE (MEMO PLACEMENT)
2B400		AT COST S&A
2C000		ENGINEERING DURING CONSTRUCTION
2D000		VALUE ENGINEERING CHANGE PROPOSALS

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

<u>ACCOUNT NUMBER</u>	<u>TITLE</u>
3----- 1/	REAL ESTATE
3A000	PROJECT PLANNING
3B000	ACQUISITIONS
3C000	CONDEMNATIONS
3D000	INLEASING
3E--- 1/	APPRAISALS
3E100	STAFF APPRAISALS
3E200	CONTRACT APPRAISALS
3E300	REVIEW CONTRACT APPRAISALS
3F000	RELOCATION ASSISTANCE
3G--- 1/	TEMPORARY PERMITS
3G100	MANEUVER PERMITS
3G200	ALL OTHER PERMITS
3G300	DAMAGE CLAIMS
3H000	AUDITS
3J000	ENCROACHMENTS AND TRESPASS
3K000	DISPOSALS
3L000	REAL PROPERTY ACCOUNTABILITY
3R--- 1/	REAL ESTATE PAYMENTS
3R100	LAND PAYMENTS
3R200	RELOCATION ASSISTANCE PAYMENTS
3R300	DAMAGE PAYMENTS
3R400	RENTS
3S000	REAL ESTATE RECEIPTS
3T--- 1/	INSPECTIONS
3T100	UTILIZATION INSPECTIONS
3T200	COMPLIANCE INSPECTIONS
3U--- 1/	OUTGRANTS
3U100	OUTGRANTS OTHER THAN OIL AND GAS LEASES
3U200	OIL AND GAS LEASES
3V000	TIMBER HARVESTING
3W000	PROJECT RELATED ADMINISTRATION
3Z000	OTHER (CONVERSION USE ONLY - NOT FOR USE AFTER CONVERSION)
4----- 1/	HOMEOWNERS ASSISTANCE PROGRAM
4A000	APPLICATIONS
4B000	REJECTIONS
4C--- 1/	APPRAISALS
4C100	STAFF APPRAISALS

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

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<u>ACCOUNT NUMBER</u>	<u>TITLE</u>
4C200	CONTRACT APPRAISALS
4D000	PRIVATE SALE/REAL PROPERTY
4E000	PURCHASE/ASSUMPTIONS
4F000	FORECLOSURES
4G000	APPEALS
4H000	DISPOSALS
4J--- ^{1/}	IMPACT STUDY
4J100	STAFF STUDY
4J200	CONTRACT STUDY
4K--- ^{1/}	PAYMENTS
4K100	EQUITY PAYMENTS TO HOMEOWNERS
4K200	LIQUIDATION OF FIRST MORTGAGE/LIENS
4K300	LIQUIDATION OF SECONDARY AND OTHER MORTGAGE/LIENS
4K400	MORTGAGES PAYABLE ASSUMED
4K500	REIMBURSEMENT FOR LOSS ON PRIVATE SALES
4K600	REIMBURSEMENT FOR LOSS ON REAL PROPERTY
4K700	HOMEOWNERS BENEFIT PAYMENTS
4K800	PAYMENTS IN FORECLOSURE CASES
4L--- ^{1/}	PROGRAM ADMINISTRATION/MANAGEMENT
4L100	USACE ACQUISITION/MANAGEMENT & DISPOSAL ADMIN EXPENSES
4L200	OTHER ACQUISITION PROGRAM EXPENSES
4L300	OTHER MANAGEMENT & DISPOSAL PROGRAM EXPENSES
4Z000	OTHER (CONVERSION USE ONLY - NOT AUTHORIZED FOR USE AFTER CONVERSION)
5----- ^{1/}	HOST NATION
5A--- ^{1/}	P&D RELATED TO CONSTRUCTION
5A100	SUPERVISION AND REVIEW OF AE CONTRACTS
5A200	VALUE ENGINEERING ACTIVITIES
5A300	AE LIABILITY ACTIVITIES
5A400	ALL OTHER
5B--- ^{1/}	P&D NOT RELATED TO CONSTRUCTION
5B100	SUPERVISION AND REVIEW OF AE CONTRACTS
5B200	VALUE ENGINEERING ACTIVITIES
5B300	AE LIABILITY ACTIVITIES
5B400	ALL OTHER
5C000	LOST/DELETED DESIGN
5D000	DESIGN BREAKAGE

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

<u>ACCOUNT NUMBER</u>	<u>TITLE</u>
5E--- ^{1/}	CONSTRUCTION EXEMPT FROM FLAT RATE S&A
5E100	DIRECT CONSTRUCTION ACTIVITIES (PLACEMENT)
5E200	CONTRACT PAID BY OTHER THAN USACE (MEMO PLACEMENT)
5E300	AT COST S&A
5F000	ENGINEERING DURING CONSTRUCTION
5G00	VALUE ENGINEERING CHANGE PROPOSALS
6---- ^{1/}	RESEARCH, DEVELOPMENT, TEST AND EVALUATION (RDT&E)
61--- ^{1/}	CIVIL ENGINEERING
611-- ^{1/}	CAPITAL ASSETS
61110	BUILDINGS
61120	OTHER STRUCTURES AND FACILITIES
61130	SOFTWARE
61140	EQUIPMENT
61150	CAPITAL LEASES
61160	LEASEHOLD IMPROVEMENTS
61190	OTHER CAPITAL ASSETS
61900	ALL OTHER CIVIL ENGINEERING ACTIVITIES
62--- ^{1/}	ENVIRONMENTAL QUALITY
621-- ^{1/}	CAPITAL ASSETS
62110	BUILDINGS
62120	OTHER STRUCTURES AND FACILITIES
62130	SOFTWARE
62140	EQUIPMENT
62150	CAPITAL LEASES
62160	LEASEHOLD IMPROVEMENTS
62190	OTHER CAPITAL ASSETS
62900	ALL OTHER ENVIRONMENTAL QUALITY
69--- ^{1/}	OTHER RESEARCH AND DEVELOPMENT
691-- ^{1/}	CAPITAL ASSETS
69110	BUILDINGS
69120	OTHER STRUCTURES AND FACILITIES
69130	SOFTWARE
69140	EQUIPMENT
69150	CAPITAL LEASES
69160	LEASEHOLD IMPROVEMENTS
69190	OTHER CAPITAL ASSETS
69900	ALL OTHER ACTIVITIES

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

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TITLE

72---	^{1/}	HTRW/OEW PROGRAM PRECONSTRUCTION AND PROJECT MANAGEMENT
721--	^{1/}	PROJECT MANAGEMENT
72110		PROJECT MANAGEMENT PLAN
72120		DATA MAINTENANCE AND REPORTING
72130		MANAGEMENT DIRECTIVES
72140		CUSTOMER AND INTERAGENCY AGREEMENTS
72150		PROJECT AUTHORIZATION DOCUMENTS
72160		PROGRAMMING DOCUMENTS
72170		PROJECT RELATED AWARDS
72180		ALL OTHERS
722--	^{1/}	INVESTIGATIONS (PROJECT DEVELOPMENT AND PLANNING)
7221X		IN-HOUSE AGREEMENTS
7222X		AE PROFESSIONAL SERVICE PROCUREMENT
7223X		AE PROFESSIONAL SERVICE CONTRACTS
7224X		AE SUPERVISION & REVIEW
7225X		CUSTOMER TECHNICAL ASSISTANCE
7226X		ALL OTHER (TO INCLUDE PRP PAYMENTS)

CODE (X) TYPE OF INVESTIGATION

A	PRELIMINARY ASSESSMENTS (PA)
B	SITE INSPECTIONS (SI)
C	COMBINED (PASI)
D	REMEDIAL INVESTIGATIONS (RI)
E	FEASIBILITY STUDIES (FS)
F	COMBINES (RIFS)
G	ENVIRONMENTAL EVALUATION/COST ANALYSIS (EECA)
H	ENVIRONMENTAL COMPLIANCE ASSESSMENTS (ECAR)
I	RCRA FACILITY ASSESSMENTS (RFA)
J	RCRA FACILITY INVESTIGATIONS (RFI)
K	RCRA CORRECTIVE MEASURES STUDIES (CMS)
L	RCRA CORRECTIVE ACTION PLANS (CAP)
M	RCRA CLOSURE PLANS (CP)
N	UNDERGROUND STORAGE TANK STUDIES (UST)
P	NCR FACILITY DECOMMISSIONING PLANS (NCR FD)

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

ACCOUNT
NUMBER

TITLE

CODE (X) TYPE OF INVESTIGATION (CONTINUED)

Q DOE CONCEPTUAL DESIGNS (DOE CD)
 R TREATABILITY STUDIES
 T SITE SURVEYS (PREDESIGN AND OTHER)
 U GEOTECHNICAL SITE INVESTIGATIONS
 V CHEMISTRY SITE INVESTIGATIONS
 W VALUE ENGINEERING SCREENING/
 INVESTIGATIONS
 X INVEST. PER OTHER APPLICABLE OR RELEVANT
 AND APPROPRIATE REQUIREMENTS (ARAR)
 Y POTENTIAL RESPONSIBLE PARTY (PRP)
 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 OTHERS

723-- ^{1/}

REMEDIAL DESIGN

7231X IN-HOUSE WORK AGREEMENTS
 7232X AE PROFESSIONAL SERVICE PROCUREMENT
 7233X AE PROFESSIONAL SERVICE CONTRACTS
 7234X AE SUPERVISION & REVIEW
 7235X CUSTOMER TECHNICAL ASSISTANCE
 7236X VALUE ENGINEERING
 7237X ALL OTHER

CODE (X) TYPE OF DESIGN

A CONCEPT
 B PRELIMINARY
 C INTERMEDIATE
 D PREFINAL
 E FINAL
 F ALL OTHER

^{1/}SUMMARY COST ACCOUNT/WORK CATEGORY - COSTS MAY NOT BE CHARGED
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<u>ACCOUNT NUMBER</u>	<u>TITLE</u>
73--- ^{1/}	CONSTRUCTION (REMEDIAL ACTION) - EXCEPT RAPID RESPONSE
73100	WORK AGREEMENTS (SUBJECT TO FLAT RATE)
73200	ENGINEERING DURING CONSTRUCTION
73300	SUPERVISION & ADMINISTRATION (S&A) - FLAT RATE
73500	WORK AGREEMENTS (EXEMPT FROM FLAT RATE)
73600	SUPERVISION & ADMINISTRATION (EXEMPT FROM FLAT RATE)
7R--- ^{1/}	CONSTRUCTION (REMEDIAL ACTION) - RAPID RESPONSE
7R100	WORK AGREEMENTS (SUBJECT TO FLAT RATE)
7R200	ENGINEERING DURING CONSTRUCTION
7R300	SUPERVISION & ADMINISTRATION (S&A) - FLAT RATE
7R500	WORK AGREEMENTS (EXEMPT FROM FLAT RATE)
7R600	SUPERVISION & ADMINISTRATION (EXEMPT FROM FLAT RATE)
74--- ^{1/}	HTRW PROGRAM POST CONSTRUCTION & FINANCIAL CLOSEOUT
741-- ^{1/}	FISCAL/FINANCIAL CLOSEOUT ACTIVITIES
74110	WORK AGREEMENTS
74120	CLOSED FINANCIAL ACCOUNTS, DD FORMS 1149
742-- ^{1/}	OPERATION & MAINTENANCE (O&M) ACTIVITIES
74210	O&M PLANNING DOCUMENTS
74220	O&M EXECUTION DOCUMENTS
74230	POST CONSTRUCTION O&M
75--- ^{1/}	MANAGEMENT AND SUPPORT FUNDS
75100	HQUSACE
75200	MSC
75300	MCX
75400	OTHER
8---- ^{1/}	MISCELLANEOUS ACTIVITIES
8A000	INDUSTRIAL HYGIENE/OCCUPATIONAL HEALTH ACTIVITIES
8D000	UNFUNDED MILITARY PERSONNEL SERVICES
8C000	REIMBURSABLE LABOR TRANSFERS
8E000	EMERGENCY OPERATIONS/EXERCISES
8F--- ^{1/}	FMS ADMINISTRATION
8F1-- ^{1/}	HQUSACE
8F1A0	PROGRAM MANAGEMENT
8F1B0	RESOURCE MANAGEMENT
8F1Z0	ALL OTHER

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

<u>ACCOUNT NUMBER</u>	<u>TITLE</u>
8F2-- 1/	MSC
8F2A0	PROGRAM MANAGEMENT
8F2B0	RESOURCE MANAGEMENT
8F2Z0	ALL OTHER
8F900	ALL OTHER
8B000	ALL OTHER
9---- 1/	EXECUTIVE DIRECTION AND MANAGEMENT
91--- 1/	EXECUTIVE DIRECTION AND MANAGEMENT - HQUSACE
91A-- 1/	INFORMATION MANAGEMENT ACTIVITIES
91A1- 1/	ADMINISTRATION
91A11	PLANNING
91A12	BUDGETING
91A13	GENERAL MANAGEMENT
91A19	ALL OTHER
91A2- 1/	LIBRARY
91A21	PUBLIC LIBRARY SERVICES
91A22	LEARNING RESOURCE CENTER
91A29	ALL OTHER
91A3- 1/	RECORDS MANAGEMENT
91A31	MAIL
91A32	FILE MANAGEMENT
91A39	ALL OTHER
91A4- 1/	REPRODUCTION MANAGEMENT
91A41	FORMS MANAGEMENT
91A42	PUBLICATIONS MANAGEMENT
91A43	COPIER PROGRAM
91A44	PRINTING/DUPLICATING SUPPORT
91A49	ALL OTHER
91A5- 1/	AUTOMATION SUPPORT
91A51	HARDWARE SUPPORT (HELP) OPERATIONS
91A52	SOFTWARE SUPPORT (HELP) OPERATIONS
91A53	GENERAL SOFTWARE DEVELOPMENT
91A54	END USER ACQUISITION SUPPORT
91A55	CEAP IA SUPPORT
91A59	ALL OTHER
91A6- 1/	TELECOMMUNICATIONS
91A61	TELECOMMUNICATION SUPPORT
91A62	LAN SUPPORT
91A63	COMMUNICATION CENTER

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

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<u>ACCOUNT NUMBER</u>	<u>TITLE</u>
91A69	ALL OTHER
91A70	VISUAL INFORMATION
91B-- ^{1/}	MILITARY PROGRAM ACTIVITIES
91B10	ENVIRONMENTAL RESTORATION ACTIVITIES
91B20	BRAC ACTIVITIES
91B30	FMS ACTIVITIES
91B90	ALL OTHER ACTIVITIES
91C-- ^{1/}	HECSA MANAGED HEADQUARTERS ACTIVITIES
91C10	DARSE
91C20	VSIP/VERA
91C90	ALL OTHER
91D00	OCE - PENTAGON
91Z00	ALL OTHER
92--- ^{1/}	EXECUTIVE DEVELOPMENT AND MANAGEMENT - MSC OFFICES
92A-- ^{1/}	INFORMATION MANAGEMENT ACTIVITIES
92A1- ^{1/}	INFORMATION MANAGEMENT OFFICE
92A11	PLANNING
92A12	BUDGETING
92A13	GENERAL MANAGEMENT
92A19	ALL OTHER
92A2- ^{1/}	LIBRARY
92A21	PUBLIC LIBRARY SERVICES
92A22	LEARNING RESOURCE CENTER
92A29	ALL OTHER
92A3- ^{1/}	RECORDS MANAGEMENT
92A31	MAIL
92A32	FILE MANAGEMENT
92A39	ALL OTHER
92A5- ^{1/}	AUTOMATION SUPPORT
92A51	HARDWARE SUPPORT (HELP) OPERATIONS
92A52	SOFTWARE SUPPORT (HELP) OPERATIONS
92A53	GENERAL SOFTWARE DEVELOPMENT
92A54	END USER ACQUISITION SUPPORT
92A55	CEAP IA SUPPORT
92A59	ALL OTHER
92A6- ^{1/}	TELECOMMUNICATIONS
92A61	TELECOMMUNICATION SUPPORT
92A62	LAN SUPPORT
92A63	COMMUNICATION CENTER
92A69	ALL OTHER

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

<u>ACCOUNT NUMBER</u>	<u>TITLE</u>
92A70	VISUAL INFORMATION
92Z00	ALL OTHER
93000	EXECUTIVE DEVELOPMENT AND MANAGEMENT - MISCELLANEOUS ACTIVITIES
96000	HUMPHREYS ENGINEER CENTER SUPPORT ACTIVITY
99000	ALL OTHER

6-4. Descriptions of COEMIS ADP Cost Codes/CEFMS Work Categories. The COEMIS ADP Cost Codes/CEFMS Work Categories listed in the preceding chart are described and/or further broken down into detail accounts, as follows:

<u>ACCOUNT NUMBER</u>	<u>TITLE AND DESCRIPTION</u>
1---- ^{1/}	<u>PLANNING AND DESIGN (P&D) - EXCEPT BRAC ENVIRONMENTAL PROGRAMS. DERP HTRW PROGRAMS AND HOST NATION PROJECTS.</u> This cost account/work category includes all planning and design activities that result in a set of plans, specifications, instructions, publications, test results, findings, reports, etc. for follow-On construction, operation, maintenance, design, or use.
1A--- ^{1/}	<u>P&D RELATED TO CONSTRUCTION.</u> This cost account/work category includes all costs specified under the line item appropriation "Planning and Design" in the Military Construction Authorization Act.
1A1-- ^{1/}	<u>SUPERVISION AND REVIEW (S&R) OF DESIGN.</u> This cost account/work category summarizes all costs associated with the supervision and review of design products produced by both government (in-house) forces and AE contractors. This cost account/work category also summarizes costs associated with the procurement and management of AE contracts.

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

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TITLE

- 1A110 S&R of AE Contracts. This cost account/work category includes all costs associated with the procurement and management of AE contract including the review of design products produced by an AE under the terms of a contract.
- 1A120 S&R of In-House Design. This cost account/work category includes all costs associated with the supervision and review of in-house design efforts and products.
- 1A130 S&R of Value Engineering by AE Contract. This cost account/work category includes all costs associated with the supervision and review of value engineering studies/activities and products accomplished by AE contractors.
- 1A140 S&R of In-House Value Engineering. This cost account/work category includes all costs associated with the supervision and review of value engineering studies/activities and products accomplished by in-house forces.
- 1A200 Value Engineering Activities. This cost account/work category includes all costs associated with actual performance of value engineering studies and related activities by in-house forces and AE contractors (labor, travel, contracts, etc.). Costs associated with the S&R of value engineering activities should be charged to 1A130 and 1A140 as appropriate.
- 1A300 AE Liability Activities. This cost account/work category includes all direct labor costs related to the investigation and pursuit of AE liability for potential damages incurred by the government prior to construction contract award or start. This will include administrative duties performed by the AE Responsibility Coordinator from inception of the case to resolution as well as review of documents and development of case files by the technical staff.

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

ACCOUNT
NUMBER

TITLE

1A400 All Other.

(1) For designs by government forces or hired labor (COEMIS Field Types 224 through 339) this account includes all government labor costs associated with the direct in-house design of plans and specifications that are intended for follow-on construction.

(2) For AE contracts (COEMIS Field Type 298) this account includes all contract costs for AE services including project site investigation; testing; surveys; mapping; reviews; and preparation of sketches, cost estimates, plans, specifications and construction contract documents for the use of follow-on construction activities.

1B--- ^{1/} P&D NOT RELATED TO CONSTRUCTION. This cost account/work category includes all costs for government labor, AE and technical services (not covered under the Brooks Act) that are for other than the production of plans and specifications or packages for follow-on construction.

1B1-- ^{1/} SUPERVISION AND REVIEW (S&R) OF DESIGN. This cost account/work category summarizes all costs associated with the supervision and review of design products produced by both government (in-house) forces and AE contractors. This account also summarizes costs associated with the procurement and management of AE contracts.

1B110 S&R of AE Contracts. This cost account/work category includes all costs associated with the procurement and management of AE contract including the review of design products produced by an AE under the terms of a contract.

1B120 S&R of In-House Design. This cost account/work category includes all costs associated with the

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supervision and review of in-house design efforts and products.

- 1B130 S&R of Value Engineering by AE Contract. This cost account/work category includes all costs associated with the supervision and review of value engineering studies/activities and products accomplished by AE contractors.
- 1B140 S&R of In-House Value Engineering. This cost account/work category includes all costs associated with the supervision and review of value engineering studies/activities and products accomplished by in-house forces.
- 1B200 Value Engineering Activities. This cost account/work category includes all costs associated with actual performance of value engineering studies and related activities by in-house forces and AE contractors (labor, travel, contracts, etc.). Costs associated with the S&R of value engineering activities should be charged to 1A130 and 1A140 as appropriate.
- 1B300 AE Liability Activities. This cost account/work category includes all direct labor costs related to the investigation and pursuit of AE liability for potential damages incurred by the government due to AE failure to deliver acceptable product. This will include administrative duties performed by the AE Responsibility Coordinator from inception of the case to resolution as well as review of documents and development of case file by technical staff. AE liability actions and review of modifications by Counsel, Procurement and other General and Administrative staff will be charged to General and Administrative overhead.
- 1B400 All Other.

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

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NUMBER

TITLE

(1) For designs by government forces or hired labor (COEMIS Field Types 224 through 339) this account includes all government costs associated with the direct in-house design of plans and specifications that are intended for follow-on construction.

(2) For AE contracts (COEMIS Field Type 298) this account includes all contract costs for AE services including project site investigation; testing; surveys; mapping; reviews; and preparation of sketches, cost estimates, plans, specifications and construction contract documents for the use of follow-on construction activities.

1C000 LOST/DELETED DESIGN (MEMO). This cost account/work category includes all costs for changes for re-design of work which has already been accomplished but which must be scrapped and redone prior to award of a construction contract.

1D000 DESIGN BREAKAGE. This cost account/work category includes all planning and design (P&D) expenditures, i.e., all "1A" accounts only, for the design portions of design, reviews and other P&D related services for military construction projects, where the design was started but canceled or where the design was completed but the project was not constructed and occupied for its intended purpose, for whatever reason. The cost of a design or a portion of a design which has been completed and shelved temporarily because of deferral of the construction project or a part of the construction project to a subsequent year is not BREAKAGE but becomes BREAKAGE when and if the project will be considered cancelled rather than merely deferred or placed on hold. The cost of a design or part of a design completed and shelved also becomes breakage when there has been no design activity in the preceding three years and the project is not included in the administration*s five year budget forecast. In addition, projects awarded

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to a construction contractor that are terminated for the convenience of the government for whatever reason prior to being completed and utilized for the intended purpose of the project will be considered to become BREAKAGE for all P&D costs incurred. Design breakage must be transferred from the active design cost account(s) work categories (1A series) to this cost account/work category when design breakage occurs.

2----- ^{1/} CONSTRUCTION - EXCEPT BRAC ENVIRONMENTAL PROGRAMS. DERP HTRW PROGRAMS AND HOST NATION PROJECTS. This cost account/work category includes all military construction costs to include all contract and government labor costs utilized upon award of one or more parts of a construction project to a construction contractor up to and including financial completion of all contracts under the construction project.

2A--- ^{1/} CONSTRUCTION SUBJECT TO FLAT RATE S&A. This cost account/work category includes all contract and government labor costs associated with a construction project. Total expenditures from this series of accounts/work items, except those accumulated in 2A400 S&A Flat Rate, are multiplied by an approved flat rate percentage to determine the applicable S&A expense charged to projects. (See ER 415-1-16, Table 3-1 and Table 3-2, for appropriations subject to flat rates.)

2A100 Direct Construction Activities (Placement). This cost account/work category includes all costs related to performing the following:

- a. Primary Construction Contract. All amounts paid to the primary construction contractor.
- b. Utility Contracts. All amounts paid for support contracts and purchase orders for temporary hook-up

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to local utilities such as electric, water, gas, etc. during the construction or interim O&M phases.

c. Electrical Installation. All amounts paid for support contracts and purchase orders for installation of telecommunication, alarm systems, computer hook-up, etc. during construction or during interim O&M.

d. Local Fees, Permits and Taxes. All purchase orders to pay for local fees, permits and taxes.

e. Training and Operation Manuals. All amounts paid for support contracts and purchase orders for training and operations manuals that are not a part of the primary construction contract.

f. Testing (Soil, Lab, Survey, etc.). All amounts paid for support contracts and purchase orders for testing services that are not a part of the primary construction contract.

g. Government Furnished Property (GFP). All amounts paid for support contracts and purchase orders for GFP, or materials provided by the government to the construction contractor for contract installation.

h. Interim O&M. All amounts paid for support contracts and purchase orders for operation of the facility after contract completion on an interim or test basis.

i. AE Support. All amounts paid for support contracts and purchase orders for an AE to perform management services and reviews of the construction and construction plans, provisions, specifications, test data, shop drawings and other construction related documents after award of the construction contract. However, these services can in no way supplement or replace S&A services whose contract and

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

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purchase order costs must be charged against the revolving fund account just as S&A labor costs are charged.

j. Life Support Housing and Support Facilities. All amounts paid for support contracts and purchase orders for OCONUS life support housing and support facilities.

k. Preparation of As-Built Drawings. All contract charges for changing the record set of drawings in accordance with the primary contractors red line mark-up.

l. Support Direct Labor. All government labor charges after award of the construction contract for services other than Engineering During Construction (EDC) and Supervision and Administration (S&A), such as turnkey design and as built drawings.

2A200 Work Performed by Installation Engineer.

2A300 Contract Paid by Other Than USACE (Memo Placement). This cost account/work category includes the same type costs as recorded in cost account/work categories 2A100 and 2A200, however, the Corps of Engineers does not finance the construction contract with their carrier funds. The requesting agency, through use of a 'direct fund cite*' gives the Corps of Engineers authority to award a construction contract citing the requesting agency*s funds on the contracting documents. To credit the Corps activity with the construction contract placement (workload) and to generate appropriate project S&A expense, memo placement is used to record contractor earnings.

2A400 Flat Rate S&A. Costs in this account/work category are system generated based on a flat rate percentage applied to costs accumulated in 2A100, 2A200 and

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

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2A300 accounts. Costs in the 2A400 account/work category represent S&A expense charged to projects.

2B--- ^{1/}

CONSTRUCTION EXEMPT FROM FLAT RATE S&A. This cost account/work category includes all contract and government labor cost categories for projects exempt from flat rate S&A. Requests for waiver to use at-cost procedures rather than flat rate procedures for appropriations not exempt from the flat rate must be approved in writing by CEMP-CM. (See ER 415-1-16, Table 3-3, for appropriations exempt from flat rates.)

2B100

Direct Construction Activities (Placement). This cost account/work category includes all costs related to performing the following:

- a. Primary Construction Contract. All amounts paid to the primary construction contractor.
- b. Utility Contracts. All amounts paid for support contracts and purchase orders for temporary hook-up to local utilities such as electric, water, gas, etc. during the construction or interim O&M phases.
- c. Electrical Installation. All amounts paid for support contracts and purchase orders for installation of telecommunication, alarm systems, computer hook-up, etc. during construction or during interim O&M.
- d. Local Fees, Permits and Taxes. All purchase orders to pay for local fees, permits and taxes.
- e. Training and Operation Manuals. All amounts paid for support contracts and purchase orders for training and operations manuals that are not a part of the primary construction contract.

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f. Testing (Soil, Lab, Survey, etc.). All amounts paid for support contracts and purchase orders for testing services that are not a part of the primary construction contract or part of quality assurance testing chargeable to S&A.

g. Government Furnished Property (GFP). All amounts paid for support contracts and purchase orders for GFP, or materials provided by the government to the construction contractor for contract installation.

h. Interim O&M. All amounts paid for support contracts and purchase orders for operation of the facility after contract completion on an interim or test basis.

i. Life Support Housing and Support Facilities. All amounts paid for support contracts and purchase orders for OCONUS life support housing and support facilities. Cost of temporary project/resident office (primarily for one project) when not provided by the installation will be included in this account for both CONUS and OCONUS.

j. Preparation of As-Built Drawings. All contract charges for changing the record set of drawings in accordance with the primary contractors red line mark-up.

k. Support Direct Labor. All government labor charges after award of the construction contract for services other than Engineering During Construction (EDC) and Supervision and Administration (S&A).

2B200 Work Performed by Installation Engineer.

2B300 Contract Paid by Other Than USACE (Memo Placement).
This cost account/work category includes the same type costs as recorded in cost account/work categories 2B100 and 2B200, however, the Corps of

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

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Engineers does not finance the construction contract with their carrier funds. The requesting agency, through use of a .direct fund cite. gives the Corps of Engineers authority to award a construction contract citing the requesting agency*s funds on the contracting documents. To credit the Corps activity with the construction contract placement (workload), memo placement is used to record the contractor earnings.

2B400 AT Cost S&A. This cost account/work category includes all government costs related to the procurement and administration of a construction contract. The costs recorded in 2B400 replicate the kinds of expenses charged to the revolving fund S&A accounts. Detailed descriptions of services appropriately expensed as S&A costs are found in ER 415-1-16, Chapter 2. This account also includes the initial investigation and documentation of AE liability and damages by Construction Division.

2C000 ENGINEERING DURING CONSTRUCTION. This cost account/work category includes but not limited to normal engineering support activities performed by the engineering division or an architect engineer firm as follows: Designer site visits, review of shop drawings and submittal, testing to verify design assumptions, designers participation in commissioning of HVAC system, designers participation in critical structural steel connections, preparation of design changes, revised drawing, and cost estimates. This cost account/work category includes all direct labor costs related to the investigation and pursuits of AE liability for potential damages incurred by the government. This will include administrative duties performed by the AE Responsibility Coordinator from inception of the case to resolution as well as review of documents and development of case file by technical staff. AE performance of S&A services should be charged to S&A.

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<u>ACCOUNT NUMBER</u>	<u>TITLE</u>
2D000	<u>VALUE ENGINEERING CHANGE PROPOSALS.</u>
3---- ^{1/}	<u>REAL ESTATE.</u>
3A000	<u>PROJECT PLANNING.</u>
3B000	<u>ACQUISITIONS.</u>
3C000	<u>CONDEMNATIONS.</u>
3D000	<u>INLEASING.</u>
3E--- ^{1/}	<u>APPRAISALS.</u> This cost account/work category includes all costs related to the appraisal program including staff and contract effort.
3E100	<u>Staff Appraisals.</u> This cost account/work category includes all costs related to all efforts of staff appraisers involving the preparation and/or review of appraisal reports prepared by staff, or review of reports submitted by customers, clients, and non-Federal sponsors (for cost-shared projects). This includes inspecting subject and comparable properties, data collection and analysis, and report preparation and review. This includes all types of appraisal efforts including informal value conclusions, brief appraisals, reconnaissance scope cost estimates, project or gross appraisals, feasibility studies, and other consulting assignments.
3E200	<u>Contract Appraisals.</u> This cost account/work category includes all costs related to the contracting of appraisal reports and other expert services, except costs associated with the administration and procurement of the contract and report reviews conducted by staff reviewers.
3E300	<u>Review Contract Appraisals.</u> This cost account/work category includes all costs related to the review and

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

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approval process of appraisal or related reports prepared by contract sources. This includes costs associated with negotiation of contracts and contract administration, and provision of technical assistance and advice to contract appraisers in order for the contractor to complete the assignment.

3F000 RELOCATION ASSISTANCE.

3G--- ^{1/} TEMPORARY PERMITS.

3G100 Maneuver Permits.

3G200 All Other Permits.

3G300 Damage Claims.

3H000 AUDITS.

3J000 ENCROACHMENTS AND TRESPASS. This cost account/work category includes all costs related to real estate effort, including contractual services, directly involved or leading to correcting, curing, or resolving encroachments by others on Corps lands or by Corps on non-Corps lands. The foregoing includes, but is not limited to, field investigations and surveys directly associated with individual encroachment cases, meetings, correspondence, negotiating agreements and settlements, 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 resolving encroachments will be reported, while the unit of measurement reported on ENG Form 4564-R will be encroachment cases cured, corrected, or resolved.)

3K000 DISPOSALS. This cost account/work category includes all costs defined below, including disposal planning and studies on the retention of real property. Costs

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incurred in the sale of Government-owned real property with or without buildings, improvements in place, timber and crops and appurtenances, and in arranging for transfer of real property interests to another agency of the U.S. Government such as screening, preparation and development of plans, advertising, preparation and distribution of bids, negotiations, appraisals, mapping, preparation, and execution and distribution of disposal instruments and documents. Costs incurred in the sale or other disposal of crops, and gravel, etc., (excluding lumber and timber), such as preparation and development of plans, advertising, preparation and distribution of bids, negotiations, appraisals, mapping, preparation and execution and distribution of disposal instruments and documents. Disposal costs of buildings and improvements for removal such as preparation and development of plans, advertising, preparation and distribution of bids, negotiations, appraisals, preparation and execution and distribution of disposal instruments and documents. Costs in connection with cancellations or terminations of leases, lease suspension agreements, licenses, and permits acquired by the U.S. Government. This account will also include the direct costs incurred for design, preparation of restoration cost estimate, supervision, inspection, etc., in connection with restoration occasioned by termination of leased property. Costs of preparing reports of excess real property to the General Services Administration.

3L000 REAL PROPERTY ACCOUNTABILITY

3R--- ^{1/} REAL ESTATE PAYMENTS.

3R100 Land Payments.

3R200 Relocation Assistance Payments.

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<u>ACCOUNT NUMBER</u>	<u>TITLE</u>
3R300	<u>Damage Payments.</u>
3R400	<u>Rents.</u>
3S000	<u>REAL ESTATE RECEIPTS.</u>
3T--- ^{1/}	<u>INSPECTIONS.</u>
3T100	<u>Utilization Inspections.</u> This cost account/work category includes all costs related to performing the following: (1) Major inspections 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. 12411 and E.O. 12512 surveys, and BLM withdrawal reviews as applicable, and preparation of reports related to property utilization. (2) Minor inspections includes all costs related to effort incident to performing inspections of recruiting offices, steam gage stations, radio operator sites, all other real property under the control of the 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.
3T200	<u>Compliance Inspections.</u> This cost account/work category includes all costs related to performing the following: (1) Major inspections includes the cost of all effort incident to performing inspections of property granted to others for purposes such as commercial

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concessions, industrial uses, public park and recreation, quasi-public and ground 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.

(2) Minor inspections 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, 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 non-compliance is noted.

3U--- ^{1/}

Outgrants. This cost account/work category includes all costs related to performing the following:

(1) Major outgrants 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 and mineral lease review. Includes the cost of environmental,

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historical and archaeological 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.

(2) Minor outgrants 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 environmental review unless categorically excluded, 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.

3U100 Outgrants Other Than Oil and Gas Leases.

3U200 Oil and Gas Leases. This cost account/work category includes all costs related to efforts, including contractual services, directly or incident to granting the use of real property to others or denial thereof, for oil and gas leases. Includes the cost of environmental, historical and archeological reviews, determining the Government*s interest, surveys, inspections, field investigation of drilling

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

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locations, and recommendations; preparation of management plans, review of master plans, supplements and appendices; coordination with BLM, preparation and distribution of mapping, preparation of stipulations, renewal, extension, and cancellation/termination documents, review of development plans and third party subgrants, responses to requests for use of real or related property; and application for mineral leases.

3V000 Timber Harvesting. This cost account/work category 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.

3W000 Project Related Administration.

3Z000 Other (Conversion Use Only - Not for Use After Conversion).

4--- ^{1/} Homeowners Assistance Program. This cost account/work category includes all costs related to the government*s liability for assumed mortgages, expenditures for the liquidation of mortgages due at the time of acquisition, equity, reimbursable benefits, private sale benefits, foreclosure benefits, USACE acquisition administrative expense, and management and disposal administrative expense.

4A000 Applications. This cost account/work category includes all costs related to processing qualified acquisition applications for completion, including appeals.

4B000 Rejections. This cost account/work category includes all costs related to verification and review of potential acquisition applications.

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<u>ACCOUNT NUMBER</u>	<u>TITLE</u>
4C--- ^{1/}	<u>Appraisals</u> . This cost account/work category includes all costs related to determining the fair market value of eligible HAP applicant*s homes prior to government acquisition and at the time of sale for computation of private sale, loss on real property and foreclosure benefits for approved HAP programs.
4C100	<u>Staff Appraisals</u> . This cost account/work category includes all costs related to acquired and resale of property appraisals performed by USACE employees. Included in this cost is USACE employees* salary and benefits, travel, G&A and departmental overhead.
4C200	<u>Contract Appraisals</u> . This cost account/work category includes all costs related to acquired and resale of property appraisals performed by private contractors and cost incurred to monitor contractor performance. Included in this cost is contract administration: USACE employees* salary and benefits, travel, G&A and departmental overhead.
4D000	<u>Private Sale/Real Property</u> . This cost account/work category includes all costs related to administrative expenses incurred in processing private sale or real property benefit.
4E000	<u>Purchase/Assumptions</u> . This cost account/work category includes all costs related to administrative expenses incurred in processing acquired property under equity, liquidation, and/or assumption benefits.
4F000	<u>Foreclosures</u> . This cost account/work category includes all costs related to administrative expenses incurred in processing foreclosure benefit.
4G000	<u>Appeals</u> . This cost account/work category includes all costs related to administrative expenses incurred in appeal claims.

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4H000 Disposals. This cost account/work category includes all costs related to administrative expenses incurred in processing the resale of property.

4J--- ^{1/} Impact Study. This cost account/work category includes all costs related to computing the prior fair market value of a property before setting up of a program upon notification of an announcement for closure or realign of a military installation adversely effecting the local real estate housing market.

4J100 Staff Study. This cost account/work category includes all costs related to staff impact study performed by USACE employees. Included in this cost is USACE employees* salary and benefits, travel, G&A and departmental overhead.

4J200 Contract Study. This cost account/work category includes all costs related to market impact study performed by private contractors and cost incurred to monitor contractor performance. Included in this cost is contract administration: USACE employees* salary and benefits, travel, G&A and departmental overhead.

4K--- ^{1/} Payments. This cost account/work category includes all costs related to payments to eligible homeowners or their agents for a particular benefit received such as equity losses, liquidation, assumption, private sale, real property, and/or foreclosure.

4K100 Equity Payments to Homeowners. This cost account/work category includes all costs related to payments to eligible homeowners or their agents for the remaining amount or value of the dwelling above the total secured debt to acquire the homeowners equity and title to the home for the U.S. Government.

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Costs consist of equity payments to homeowners where the mortgage is assumed or liquidated and homeowners without an existing mortgage.

- 4K200 Liquidation of First Mortgage/Liens. This cost account/work category includes all costs related to payments of only principal and prepayment penalties to the primary (1st) mortgage to obtain title to the home.
- 4K300 Liquidation of Secondary and Other Mortgage/Liens. This cost account/work category includes all costs related to payments of only principal and prepayment penalties to the junior (2nd) mortgage and other lien holders to satisfy any eligible debts to obtain the title to the home.
- 4K400 Mortgages Payable Assumed. This cost account/work category includes all costs related to amount of the homeowners ' outstanding mortgage that is assumed and to be paid by the U.S. Government.
- 4K500 Reimbursement for Loss on Private Sales. This cost account/work category includes all costs related to payments for losses sustained on the sale of the home.
- 4K600 Reimbursement for Loss on Real Property. This cost account/work category includes all costs related to payments for losses sustained on property severely damaged by Acts of God.
- 4K700 Homeowners Benefit Payments. This cost account/work category includes all costs related to payments to eligible homeowners or their agents for reimbursement of mortgage interest, taxes and insurance up to date of government acquisition or refund of prepayments.
- 4K800 Payments in Foreclosure Cases. This cost account/work category includes all costs related to

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payments to reimburse foreclosure cost paid by the homeowner or paid to third parties on the homeowners behalf.

- 4L--- ^{1/} Program Administration/Management. This cost account/work category includes all costs related to administration and management associated to the support of property acquisitions and resale for HAP. Cost includes USACE employees* salary and benefits, travel, G&A and departmental overhead.
- 4L100 USACE Acquisition/Management and Disposal Administrative Expenses. This cost account/work category includes all costs related to Supervisory and Administrative (S&A) cost incurred to the management and support of property for acquisitions and resale. Cost includes USACE employees* salary and benefits, travel, GSA and departmental overhead.
- 4L200 Other Acquisition Program Expenses. This cost account/work category includes all costs related to other acquisition expenses such as title and closing fees, assumption/transfer fees, transfer taxes, and miscellaneous expenses not previously identified above.
- 4L300 Other Management and Disposal Program Expenses. This cost account/work category includes all costs related to other acquisition expenses such as interest expense, payments in lieu of taxes, sales expense, maintenance and operating expense, and insurance expense.
- 4Z000 Other (Conversion Use Only - Not Authorized for Use After Conversion). This work code account applies to CEFMS implementation conversion.
- 5---- ^{1/} HOST NATION.

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5A--- ^{1/}	<u>P&D RELATED TO CONSTRUCTION.</u> This cost account/work category includes all costs specified under the line item appropriation "Planning and Design" in the Military Construction Authorization Act.
5A100	<u>Supervision and Review of AE Contracts.</u> This cost account/work category includes all government labor costs associated with procurement, and management of AE contracts, to include reviews of products produced by an AE.
5A200	<u>Value Engineering Activities.</u> This cost account/work category includes all costs associated with actual performance of value engineering studies and related activities by in-house forces and AE contractors (labor, travel, contracts, etc.).
5A300	<u>AE Liability Activities.</u> This cost account/work category includes all direct labor costs related to the investigation and pursuit of AE liability for potential damages incurred by the government prior to construction contract award or start. This will include administrative duties performed by the AE Responsibility Coordinator from inception of the case to resolution as well as review of documents and development of case files by the technical staff.
5A400	<u>All Other.</u> (1) For designs by government forces or hired labor (COEMIS Field Types 224 through 339) this account includes all government costs associated with the direct in-house design of plans and specifications that are intended for follow-on construction. (2) For AE contracts (COEMIS Field Type 298) this account includes all contract costs for AE testing; surveys; mapping; reviews; and preparation of

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sketches, cost estimates, plans, specifications and construction contract documents for the use of follow-on construction activities.

- 5B--- ^{1/} P&D NOT RELATED TO CONSTRUCTION. This cost account/work category includes all costs for government labor, AE and technical services (not covered under the Brooks Act) that are for other than the production of plans and specifications or packages for follow-on construction.
- 5B100 Supervision and Review of AE Contracts. This cost account/work category includes all government labor costs associated with procurement, and management of AE contracts, to include reviews of products produced by an AE.
- 5B200 Value Engineering Activities. This cost account/work category includes all costs associated with actual performance of value engineering studies and related activities by in-house forces and AE contractors (labor, travel, contracts, etc.). Costs associated with the S&R of value engineering activities should be charged to 1A130 and 1A140 as appropriate.
- 5B300 AE Liability Activities. This cost account/work category includes all direct labor costs related to the investigation and pursuit of AE liability for potential damages incurred by the government due to AE failure to deliver acceptable product. This will include administrative duties performed by the AE Responsibility Coordinator from inception of the case to resolution as well as review of documents and development of case files by the technical staff. AE liability actions and review of modifications by Counsel, Procurement and other General and Administrative staff will be charged to General and Administrative overhead.
- 5B400 All Other.

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(1) For designs by government forces or hired labor (COEMIS Field Types 224 through 339) this account includes all government labor costs associated with the direct in-house design of plans and specifications that are intended for follow-on construction.

(2) For AE contracts (COEMIS Field Type 298) this account includes all contract costs for AE testing; surveys; mapping; reviews; and preparation of sketches, cost estimates, plans, specifications and construction contract documents for the use of follow-on construction activities.

5C000 LOST/DELETED DESIGN. This cost account/work category includes all costs for changes for re-design of work which has already been accomplished but which must be scrapped and redone prior to award of a construction contract.

5D000 DESIGN BREAKAGE. This cost account/work category includes all planning and design (P&D) expenditures, i.e., all "1A" accounts only, for the design portions of design, reviews and other P&D related services for military construction projects, where the design was started but cancelled or where the design was completed but the project was not constructed and occupied for its intended purpose, for whatever reason. The cost of a design or a portion of a design which has been completed and shelved temporarily because of deferral of the construction project or a part of the construction project to a subsequent year is not BREAKAGE but becomes BREAKAGE when and if the project will be considered cancelled rather than merely deferred or placed on hold. The cost of a design or part of a design completed and shelved also becomes breakage when there has been no design activity in the preceding three years and the project is not included in the administration*s five year budget forecast. In addition, projects awarded

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to a construction contractor that are terminated for the convenience of the government for whatever reason prior to being completed and utilized for the intended purpose of the project will be considered to become BREAKAGE for all P&D costs incurred. Design breakage must be transferred from the active design cost account(s) work categories (1A series) to this cost account/work category when design breakage occurs.

5E--- ^{1/}

CONSTRUCTION EXEMPT FROM FLAT RATE S&A. This cost account/work category includes all contract and government labor cost categories for projects exempt from flat rate S&A. Requests for waiver to use at-cost procedures rather than flat rate procedures for appropriations not exempt from the flat rate must be approved in writing by CEMP-CM. (See ER 415-1-16, Table 3-3, for appropriations exempt from flat rates.)

5E100

Direct Construction Activities (Placement). This cost account/work category includes all costs related to performing the following:

- a. Primary Construction Contract. All amounts paid to the primary construction contractor.
- b. Utility Contracts. All amounts paid for support contracts and purchase orders for temporary hook-up to local utilities such as electric, water, gas, etc. during the construction or interim O&M phases.
- c. Electrical Installation. All amounts paid for support contracts and purchase orders for installation of telecommunication, alarm systems, computer hook-up, etc. during construction or during interim O&M.
- d. Local Fees, Permits and Taxes. All purchase orders to pay for local fees, permits and taxes.

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e. Training and Operation Manuals. All amounts paid for support contracts and purchase orders for training and operations manuals that are not a part of the primary construction contract.

f. Testing (Soil. Lab. Survey. etc.). All amounts paid for support contracts and purchase orders for testing services that are not a part of the primary construction contract.

g. Government Furnished Property (GFP). All amounts paid for support contracts and purchase orders for GFP, or materials provided by the government to the construction contractor for contract installation.

h. Interim O&M. All amounts paid for support contracts and purchase orders for operation of the facility after contract completion on an interim or test basis.

i. AE Support. All amounts paid for support contracts and purchase orders for an AE to perform management services and reviews of the construction and construction plans, provisions, specifications, test data, shop drawings and other construction related documents after award of the construction contract. However, these services can in no way supplement or replace S&A services whose contract and purchase order costs must be charged against the revolving fund account just as S&A labor costs are charged.

j. Life Support Housing and Support Facilities. All amounts paid for support contracts and purchase orders for OCONUS life support housing and support facilities.

k. Preparation of As-Built Drawings. All contract charges for changing the record set of drawings in

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

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accordance with the primary contractors red line mark-up.

1. Support Direct Labor. All government labor charges after award of the construction contract for services other than Engineering During Construction (EDC) and Supervision and Administration (S&A).

5E200 Contract Paid by Other Than USACE (Memo Placement). This cost account/work category includes the same type costs as recorded in cost account/work categories 2B100 and 2B200, however, the Corps of Engineers does not finance the construction contract with their carrier funds. The requesting agency, through use of a 'direct fund cite*' gives the Corps of Engineers authority to award a construction contract citing the requesting agency*s funds on the contracting documents. To credit the Corps activity with the construction contract placement (workload), memo placement is used to record the contractor earnings.

5E300 At Cost S&A. This cost account/work category includes all government costs related to the procurement and administration of a construction contract. The costs recorded in 5E300 replicate the kinds of expenses charged to the revolving fund S&A accounts. Detailed descriptions of services appropriately expensed as S&A costs are found in ER 415-1-16, Chapter 2. This account also includes the initial investigation and documentation of AE liability and damages by Construction Division.

5F000 ENGINEERING DURING CONSTRUCTION. This cost account/work category includes costs for normal engineering support after award of the construction contract.

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

<u>ACCOUNT NUMBER</u>	<u>TITLE</u>
5G000	<u>Value Engineering Change Proposals (VECP)</u> . This cost account/work category includes all government labor and travel costs associated with a VECP.
6---- ^{1/}	<u>RESEARCH. DEVELOPMENT. TEST AND EVALUATION (RDT&E).</u>
61--- ^{1/}	<u>CIVIL ENGINEERING.</u>
611-- ^{1/}	<u>CAPITAL ASSETS.</u>
61110	<u>Buildings.</u>
61120	<u>Other Structures and Facilities.</u>
61130	<u>Software</u>
61140	<u>Equipment</u>
61150	<u>Capital Leases.</u>
61160	<u>Leasehold Improvements.</u>
61190	<u>Other Capital Assets.</u>
61900	<u>All Other Civil Engineering Activities.</u>
62--- ^{1/}	<u>ENVIRONMENTAL QUALITY.</u>
621-- ^{1/}	<u>CAPITAL ASSETS.</u>
62110	<u>Buildings.</u>
62120	<u>Other Structures and Facilities.</u>
62130	<u>Software.</u>
62140	<u>Equipment.</u>
62150	<u>Capital Leases.</u>

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62160	<u>Leasehold Improvements.</u>
62190	<u>Other Capital Assets.</u>
62900	<u>All Other Environmental Quality.</u>
69--- ^{1/}	<u>OTHER RESEARCH AND DEVELOPMENT.</u>
691-- ^{1/}	<u>CAPITAL ASSETS.</u>
69110	<u>Buildings.</u>
69120	<u>Other Structures and Facilities.</u>
69130	<u>Software.</u>
69140	<u>Equipment.</u>
69150	<u>Capital Leases.</u>
69160	<u>Leasehold Improvements.</u>
69190	<u>Other Capital Assets.</u>
69900	<u>All Other Activities.</u>
72--- ^{1/}	<u>HTRW/OEW Program Preconstruction and Project Management.</u>
721-- ^{1/}	<u>Project Management.</u> This summary cost account/work category includes all costs related to the Project Management team whose purpose is to more efficiently and effectively manage the progress of the project. Included in these costs would be project planning, scheduling, funding, and upward reporting.
72110	<u>Project Management Plan.</u> This cost account/work category includes all costs related to the Project Management Plan developed by the PM in conjunction with the TM and other district functional elements

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and the customer. The PMP is designed to cover all project activities from site discovery through completion of construction/fiscal closeout.

- 72120 Data Maintenance and Reporting. This cost account/work category includes all costs related to budgeting data, resource data, and performance reporting that is associated with the project.
- 72130 Management Directives. This cost account/work category includes all costs related to communications from the PM team to the personnel responsible for the various WES products on the methods to be used in managing the tasks. Specific methods/responsibilities such as authorization of work, approving changes, and collecting progress data would be specified.
- 72140 Customer and Interagency Agreements. This cost account/work category includes all costs related to formal correspondence that identifies the products or services to be provided to a customer and the funding levels associated with those efforts.
- 72150 Project Authorization Documents. This cost account/work category includes all costs related to authorization documents from HQUSACE, MSC, or other sources to include Work Authorization Documents (WADS), Funding Authorization Documents (FADS) etc.
- 72160 Programming Documents. This cost account/work category includes all costs related to Programming Documents to include Work Plans, Obligational Plans, etc detailing program execution.
- 72170 Project Related Awards. This cost account/work category includes all costs related to any awards that may result from design and implementation of a

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

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project. These awards could be monetary in nature or not and might be for an individual or for a multi-organizational team.

72180 All Other. This cost account/work category includes all costs related to Project Management not classified above.

722-- ^{1/} INVESTIGATIONS (PROJECT DEVELOPMENT AND PLANNING). This summary cost account/work category includes all costs related to investigations performed during the planning and design phases of a project for compliance with NEPA, CERCLA, RCRA, Clean Air Act, Clean Water Act, etc.

7221X In-house agreements. This cost account/work category includes all costs related to in-house forces to perform work related to various types of investigations.

7222X AE Professional Service Procurement. This cost account/work category includes all costs related to the selection of an AE for the performance and delivery of investigation products.

7223X AE Professional Service Contracts. This cost account/work category includes all costs related to agreements/contracts with AEs and Professional Service companies for the performance of investigations.

7224X AE Supervision & Review. This cost account/work category includes all costs related to the supervision and review of AE contract deliverables on an investigation.

7225X Customer Technical Assistance. This cost account/work category includes all costs related to

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

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the review of investigation products that were developed by, and belong to, other agencies or customers.

7226X

All Other (To Include PRP Payments). This cost account/work category includes all costs related to other investigation work items that are not otherwise covered above.

CODE (X) TYPE OF INVESTIGATION

- A Preliminary Assessments (PA)
- B Site Inspections (SI)
- C Combined (PASI)
- D Remedial Investigations (RI)
- E Feasibility Studies (FS)
- F Combined (RIFS)
- G Environmental Evaluation/Cost Analysis (EECA)
- H Environmental Compliance Assessments (ECAR)
- I RCRA Facility Assessments (RFA)
- J RCRA Facility Investigations (RFI)
- K RCRA Corrective Measures Studies (CMS)
- L RCRA Corrective Action Plans (CAP)
- M RCRA Closure Plans (CP)
- N Underground Storage Tank Studies (UST)
- P NCR Facility Decommissioning Plans (NCR FD)
- Q DOE Conceptual Designs (DOE CD)
- R Treatability Studies
- T Site Surveys (Predesign and Other)
- U Geotechnical Site Investigations
- V Chemistry Site Investigations
- W Value Engineering Screening/Investigations
- X Invest. Per Other Applicable or Relevant and Appropriate Requirements (ARAR)
- Y Potential Responsible Party (PRP)
- 1 NEPA Investigations

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CODE (X) TYPE OF INVESTIGATION

- 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 Others

- 723-- ^{1/} REMEDIAL DESIGN. This summary cost account/work category includes all costs related to the design of the remedial action. This cost account/work category includes products related to AE procurement and specific design products such as plans, specifications drawings, cost estimates, etc.

- 7231X In-house work agreements. This cost account/work category includes all costs related to in-house forces to perform work related to Remedial design, where USACE has the lead for the design.

- 7232X AE Professional Service Procurement. This cost account/work category includes all costs related to products and actions necessary to select an AB for the delivery of design products.

- 7233X AE Professional Service Contracts. This cost account/work category includes all costs related to design analysis, plans and specifications produced by an AE.

- 7234X AE Supervision & Review. This cost account/work category includes all costs related to the review of AE designs by in-house forces.

- 7235X Customer Technical Assistance. This cost account/work category includes all costs related to the review of design products that were developed by, and belong to, other agencies or customers.

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7236X Value Engineering. This cost account/work category includes all costs related to value engineering studies and related activities by in-house forces and AE contracts involving the environmental restoration programs.

7237X All Other. This cost account/work category includes all costs related to other design products not specifically covered above.

CODE (X) TYPE OF DESIGN

A Concept
B Preliminary
C Intermediate
D Prefinal
E Final
F All Other

73--- ^{1/} CONSTRUCTION (REMEDIAL ACTION) - EXCEPT RAPID RESPONSE. This summary cost account/work category includes all costs related to actual products produced by a construction contractor together with construction management.

73100 Work Agreements (Subject to Flat Rate). This cost account/work category includes all costs related to the actual construction and implementation of remedial design that results in long-term site cleanup. This cost account/work category includes work agreements that are subject to the current flat rate.

73200 Engineering During Construction. This cost account/work category includes all costs related to normal engineering support after award of the construction contract.

73300 Supervision & Administration (S&A). This cost account/work category includes all costs related to

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

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the supervision and administration of Remedial Action work subject to the current flat rate.

73500 Work Agreements (Exempt From Flat Rate). This cost account/work category includes all costs related to the actual construction and implementation of remedial design that results in long-term site cleanup. This cost account/work category includes work agreements that are exempt from the current flat rate.

73600 Supervision & Administration (Exempt From Flat Rate). This cost account/work category includes all costs related to the supervision and administration of Remedial Action work exempt from the current flat rate.

7R--- ^{1/} CONSTRUCTION (REMEDIAL ACTION) - RAPID RESPONSE. This summary cost account/work category includes all costs related to actual products produced by a construction contractor together with construction management.

7R100 Work Agreements (Subject to Flat Rate). This cost account/work category includes all costs related to the actual construction and implementation of remedial design that results in long-term site cleanup. This cost account/work category includes work agreements that are subject to the current flat rate.

7R200 Engineering During Construction. This cost account/work category includes all costs related to normal engineering support after award of the construction contract.

7R300 Supervision & Administration (S&A) - Flat Rate. This cost account/work category includes all costs related to the supervision and administration of Remedial Action work subject to the current flat rate.

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<u>ACCOUNT NUMBER</u>	<u>TITLE</u>
7R400	<u>Damages Assessed Contractors</u> . This cost account/work category includes all costs related to damages assessed by the contracting officer against contractors for extra expenses incurred by the Government for the supervision and administration and liquidated damages assessed contractors.
7R500	<u>Work Agreements (Exempt From Flat Rate)</u> . This cost account/work category includes all costs related to the actual construction and implementation of remedial design that results in long-term site cleanup. This cost account/work category includes work agreements that are exempt from the current flat rate.
7R600	<u>Supervision & Administration (Exempt From Flat Rate)</u> . This cost account/work category includes all costs related to the supervision and administration of Remedial Action work exempt from the current flat rate.
74--- ^{1/}	<u>HTRW PROGRAM POST CONSTRUCTION & FINANCIAL CLOSEOUT</u>
741-- ^{1/}	<u>Fiscal/Financial Closeout Activities</u> . This summary cost account/work category includes all costs related to work agreements, releases, and forms necessary to close out the design and construction phases of a project.
74110	<u>Work Agreements</u> . This cost account/work category includes all costs related to the mechanisms used for dispute and claims resolution by negotiation, administrative proceedings or litigation.
74120	<u>Closed Financial Accounts. DD Forms 1149</u> . This cost account/work category includes all costs related to Form 1149 that is necessary to close out the design and construction phases of a project.

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742-- ^{1/} Operation & Maintenance (O&M) Activities. This is a summary cost account/work category and includes all costs related to the operation and maintenance of remediation facilities, including the development of O&M planning documents, as well as the actual conduct of O&M during and after construction.

74210 O&M Planning Documents. This cost account/work category includes all costs related to planning documents containing the comprehensive plans for O&M at projects.

74220 O&M Execution Documents. This cost account/work category includes all costs related to O&M performed before the official close of project construction.

74230 Post Construction O&M. This cost account/work category includes all costs related to O&M conducted after the official close of project construction.

75--- ^{1/} MANAGEMENT AND SUPPORT FUNDS

75100 HOUSACE. This cost account/work category includes all costs related to the Management and Support of the HTRW/OEW programs at HQUSACE level. These costs include labor, travel, training, supplies, etc. necessary to manage the programs.

75200 MSC. This cost account/work category includes all costs related to the Management and Support of the HTRW/OEW programs at the Division level. These costs include labor, travel, training, supplies, etc. necessary to manage the programs that are executed at the District level. Project specific costs should not be charged to this account.

75300 MCX. This cost account/work category includes all costs related to the HTRW and OEW MCX in order to perform program development, review, analysis, technical advice and oversight of HTRW/OEW program

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and project execution. Project-specific cost may be appropriately charged to this account but only from a review and analysis perspective.

75400 Other. This cost account/work category includes all costs related to Management and Support not specified above.

8---- ^{1/} MISCELLANEOUS ACTIVITIES.

8A000 INDUSTRIAL HYGIENE/OCCUPATIONAL HEALTH ACTIVITIES.

8D000 UNFUNDED MILITARY PERSONNEL SERVICES.

8C000 REIMBURSABLE LABOR TRANSFERS.

8E000 EMERGENCY OPERATIONS/EXERCISES.

8F--- ^{1/} FMS ADMINISTRATION

8F1-- ^{1/} HOUSACE.

8F1A0 Program Management.

8F1B0 Resource Management.

8F1Z0 All Other.

8F2-- ^{1/} MSC.

8F2A0 Program Management.

8F2B0 Resource Management.

8F2Z0 All Other.

8F900 All Other.

8B000 ALL OTHER.

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<u>ACCOUNT NUMBER</u>	<u>TITLE</u>
9---- ^{1/}	<u>EXECUTIVE DIRECTION AND MANAGEMENT.</u>
91--- ^{1/}	<u>EXECUTIVE DIRECTION AND MANAGEMENT - HOUSACE.</u>
91A-- ^{1/}	<u>Information Management Activities.</u>
91A1- ^{1/}	<u>Administration.</u>
91A11	<u>Planning.</u>
91A12	<u>Budgeting.</u>
91A13	<u>General Management.</u>
91A19	<u>All Other.</u>
91A2- ^{1/}	<u>Library.</u>
91A21	<u>Public Library Services.</u>
91A22	<u>Learning Resource Center.</u>
91A29	<u>All Other.</u>
91A3- ^{1/}	<u>Records Management.</u>
91A31	<u>Mail.</u>
91A32	<u>File Management.</u>
91A39	<u>All Other.</u>
91A4- ^{1/}	<u>Reproduction Management.</u>
91A41	<u>Forms Management.</u>
91A42	<u>Publications Management.</u>
91A43	<u>Copier Program.</u>

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<u>ACCOUNT NUMBER</u>	<u>TITLE</u>
91A44	<u>Printing/Duplicating Support.</u>
91A49	<u>All Other.</u>
91A5- ^{1/}	<u>Automation Support.</u>
91A51	<u>Hardware Support (Help) Operations.</u>
91A52	<u>Software Support (Help) Operations.</u>
91A53	<u>General Software Development.</u>
91A54	<u>End User Acquisition Support.</u>
91A55	<u>CEAP IA Support.</u>
91A59	<u>All Other.</u>
91A6- ^{1/}	<u>Telecommunications.</u>
91A61	<u>Telecommunication Support.</u>
91A62	<u>LAN Support.</u>
91A63	<u>Communication Center.</u>
91A69	<u>All Other.</u>
91A70	<u>Visual Information.</u>
91B-- ^{1/}	<u>Military Program Activities.</u>
91B10	<u>Environmental Restoration Activities.</u>
91B20	<u>BRAC Activities.</u>
91B30	<u>FMS Activities.</u>
91B90	<u>All Other Activities.</u>

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<u>ACCOUNT NUMBER</u>	<u>TITLE</u>
91C-- ^{1/}	<u>HECSA Managed Headquarters Activities.</u>
91C10	<u>DARSE.</u>
91C20	<u>VSIP/VERA.</u>
91C90	<u>All Other.</u>
91D00	<u>OCE - Pentagon.</u>
91Z00	<u>All Other.</u>
92--- ^{1/}	<u>EXECUTIVE DEVELOPMENT AND MANAGEMENT - MSC OFFICES.</u>
92A-- ^{1/}	<u>Information Management Activities.</u>
92A1- ^{1/}	<u>Information Management Office.</u>
92A11	<u>Planning.</u>
92A12	<u>Budgeting.</u>
92A13	<u>General Management.</u>
92A19	<u>All Other.</u>
92A2- ^{1/}	<u>Library.</u>
92A21	<u>Public Library Services.</u>
92A22	<u>Learning Resource Center.</u>
92A29	<u>All Other.</u>
92A3- ^{1/}	<u>Records Management.</u>
92A31	<u>Mail.</u>
92A32	<u>File Management.</u>

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<u>ACCOUNT NUMBER</u>	<u>TITLE</u>
92A39	<u>All Other.</u>
92A5- ^{1/}	<u>Automation Support.</u>
92A51	<u>Hardware Support (Help) Operations.</u>
92A52	<u>Software Support (Help) Operations.</u>
92A53	<u>General Software Development.</u>
92A54	<u>End User Acquisition Support.</u>
92A55	<u>CEAP IA Support.</u>
92A59	<u>All Other.</u>
92A6- ^{1/}	<u>Telecommunications.</u>
92A61	<u>Telecommunication Support.</u>
92A62	<u>LAN Support.</u>
92A63	<u>Communication Center.</u>
92A69	<u>All Other.</u>
92A70	<u>Visual Information.</u>
92Z00	<u>All Other.</u>
93000	<u>EXECUTIVE DEVELOPMENT AND MANAGEMENT - MISCELLANEOUS ACTIVITIES.</u>
96000	<u>HUMPHREYS ENGINEER CENTER SUPPORT ACTIVITY.</u>
99000	<u>ALL OTHER.</u>

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