CHAPTER 16

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REAL PROPERTY ACCOUNTABILITY

SECTION I. GENERAL

16-1. Purpose. This chapter provides policy and procedures for the accountability of civil and military real property under the control of the U.S. Army Corps of Engineers (USACE). It does not pertain to the financial accounting of real property or to the use, condition, care, custody, or safekeeping of real property.

16-2. Applicability. This chapter applies to USACE Commands assigned a real estate mission.

16-3. References. Policy and procedures in this chapter are based on guidance contained in AR 420-17, Real Property and Resource Management, and AR 735-5, Basic Policies and Procedures for Property Accounting. This chapter should be used in conjunction with those regulations since they provide the basic policy guidance from which USACE policy and procedures are developed.

16-4. Explanation of Terms.

a. Accountability. Accountability is the obligation of a designated person to keep an accurate record of property. It is primarily concerned with maintaining formally prescribed records.

b. Real Property. Real property consists of lands and capital improvements to land. It includes, but is not limited to, land; lesser interests in land; buildings, other than portable ones; structures; roads; railways; permanent utility systems. *

* c. USACE-Controlled Real Property.

(1) Civil. Real property acquired or constructed for USACE civil works activities.

(2) Military. Military real property under the administrative control of USACE.

(a) Space acquired for DOD recruiting facilities is considered USACE-controlled military real property for the purposes of this chapter.

(b) Real property acquired or constructed for a military command is accounted for by that command, except as stated in paragraph 16-6b. The using service or command retains custody and accountability of excess real property until it is disposed, as stated in AR 405-90. Exceptions to that policy must be approved by HQUSACE (CERE-M). In those instances when excess military real property is transferred to USACE pending disposal, it is considered USACE-controlled military and the district's real property accountable officer would acccount for it until its disposal.

16-5. Accountability and Responsibility. Accountability pertains to maintaining formally prescribed property records. It is an obligation officially assigned to a specific person. Responsibility results from the possession of property. It involves a basic obligation for the proper use, care, custody, and safekeeping of property.

SECTION II. POLICY

16-6. Policy.

a. All USACE-controlled real property will be accounted for; i.e., all fee, easement, and leasehold interests as well as permanently affixed structures and other capital improvements acquired for the civil and military activities of USACE. Leasehold interests with an annual rental less than $1,000 need not be accounted for, except leases for land only.

b. USACE, in its capacity as executive agent for the DOD Recruiting Facilities Program, will account for real property acquired for recruiting offices and main stations of the military services.

c. The accountability will be maintained by the Real Estate Division in the USACE Command assigned the real estate mission for the area where the property is located. It wil be continuous from the time of acquis-
tion or acceptance of the real property by USACE until disposal or *
transfer by USACE.

* 16-7. Real Property Accountable Officer (RPAO).

a. The USACE commander assigned a real estate mission will designate in writing a person from the Real Estate Division, other than the Chief of Real Estate, to serve as the real property accountable officer. The appointing commander may determine any qualifications felt necessary for the position.

b. The RPAO will maintain the records designated in this chapter and such other records as may be necessary to account for USACE real property or to support record entries.

SECTION III. RECORDS

16-8. Records.

a. DD Form 1354, Transfer and Acceptance of Military Real Property, will be used by the Real Estate Division to accept accountability of real property transferred from Army or Air Force military to USACE-controlled civil or military. It will be the accountability document for such property. DD Form 1354 will also be used by the Real Estate Division to transfer accountability of USACE-controlled real property to Army or Air Force military or to other federal agencies. DD Form 1354 is prescribed in AR 420-17.

b. ENG Form 1069, Acquisition Docket Sheet, will be the accountability document for USACE-controlled land prior to approval of the real estate audit. After audit approval, ENG Form 1019, Tract Register, will be the accountability document for USACE-controlled land. Both forms are prescribed in Chapter 13 of this regulation. An automated equivalent of either form may be used. Prior to usage, the automated equivalent must be submitted to the local forms management officer (FMO) for approval.

c. ENG Form 5012-R, Real Property Record, Figure 16-1, will be used by the RPAO to record data pertaining to all USACE-controlled real property other than land. It will be the accountability document for such property. A separate form will be completed for each individual building, structure, and facility. A single form may be used, if desired, for multiple items of an identical nature at a project; e.g., anchored picnic tables, trailer pads, pumphouses, etc. Data for each real property record may be maintained in an automated format if desired (e.g., REMIS/RFMIS) rather than on ENG Form 5012-R. An automated equivalent of the form may be used provided it is submitted to the local FMO for approval prior to use. Instructions for ENG Form 5012-R are in paragraph 16-10. *

* 16-9. Inventory.

a. AR 735-5 specifies that real property must be physically inventoried at least once every three years.

(1) An inventory should be performed by the RPAO to initially establish the accountability records. The RPAO should ensure the results of the inventory are reconciled with the financial accounting records.

(2) Utilization inspections of civil works real property, surveys under Executive Order 12512, and utilization inspections of facilities and office space, specified in paragraphs 8-12, 8-13, and 8-14 of this regulation, may be subsequently used to satisfy the periodic inventory requirement of AR 735-5 for accountability purposes. Simirly, acquisitions and disposals of land may be verified through the real estate audit procedures specified in Chapter 13 of this regulation.

(3) The RPAO should be satisfied that the accountability records accurately reflect the real property holdings of the USACE Command.

b. A physical inventory of USACE-controlled real property should be performed when there is a change of RPAO. The incoming RPAO will sign a certification indicating he or she has received the property accountability records from the outgoing RPAO and has accepted accountability for the property so listed. The original of the certification will be retained in the files of the Real Estate Division.

16-10. Instructions for ENG Form 5012-R.

a. Real property will be recorded at acquisition or construction cost, or best estimate if necessary, subject to reconciliation with the financial accounting records. Changes as a result of such reconciliation may be posted as a separate line entry if desired.

b. A detailed listing of installed fixtures and equipment necessary for the functional use of a building is not required; however, the capitalized cost of such items must be included in the cost of a building. Subsequent capital improvements and decreases will be posted. Non-capitalized repairs or replacements will not be posted. *

* c. Complete the form as follows:

(1) Real Property Account Number: The RPAO will assign a real property account number to each project or activity. The number applies to the project or activity; it is not changed when there is a change of personnel.

(2) GSA Control Number: Enter the number for the project or installation that is reported in Block 10 of GSA Form 1166, Annual Report of Real Property Owned By or Leased To The United States.

(3) District: Enter the name of the USACE district responsible for the project or installation.

(4) Project: Enter the name of the project or installation.

(5) Description of Property: Enter a descriptor of the item of real property being reported on this record; e.g., Administration Building; Storage Building; Powerhouse; Roads and Bridges; etc.

(6) Classification of Property: If the item of real property being reported is a building, check the “Building” block and enter a code from Block 36 of GSA Form 1166 that best describes the building. If the item is a structure or facility, enter an identifying name using those listed in Block 45 of GSA Form 1166 as a guide.

(7) Part II, Acquisition: Enter information pertaining to the acquisition of the item of real property being reported on this record; e.g., Building constructed and accepted for occupancy; 1960; $32,000. Roof replaced (capital improvement); 1980; $10,000.

(8) Part III, Disposal: Enter information pertaining to the disposal of the item of real property being reported on this record; e.g., Building sold and removed from property; Sale; 1990; $42,000.

(9) Part IV, Summary of Cost: Self explanatory.

(10) Part V, Dates: Self explanatory.

d. ENG Form 5012-R may be destroyed two years after disposal of the item of real property being reported on the record. *

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REAL PROPERTY RECORD *(ER 405-1-12)*	REAL PROPERTY ACCOUNT NUMBER	GSA CONTROL NUMBER *(From GSA Form 1166)*

PROJECT IDENTIFICATION

DISTRICT	PROJECT

REAL PROPERTY DATA

PART I - DESCRIPTION

DESCRIPTION OF PROPERTY

CLASSIFICATION OF PROPERTY *(From GSA Form 1166)*

❑ BUILDING CODE _____ ❑ OTHER FACILITY _____

PART 11- ACQUISITION

ITEM *(Continue on reverse if necessary)*	YEAR	COST

PART III- DISPOSAL

ITEM *(Continue on reverse if necessary)*	METHOD	YEAR	COST

PART IV- SUMMARY OF COST		PART V- DATES	
TOTAL PART II	$ _____	_____	THIS FORM PREPARED
LESS PART III	$ _____	_____	RECONCILED WITH FINANCE AND ACCOUNTING RECORDS
REPORTABLE COST	$ _____	_____	LAST PHYSICAL INVENTORY

REMARKS

FOR ILLUSTRATION PURPOSES ONLY

(Local reproduction authorized - blank masters available from local FMO)

ENG FORM 5012-R, Apr 91 Page of Pages (Proponent CERE-P) *

Figure 16-1. Real Property Record

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